



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$296,000	\$609,493	\$29,815
Per Capita Debt:	\$446	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,548,131	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,332	\$79,092	\$947
Revenue Collected During FY 14:	\$260,134	\$321,951	\$89,373
Expenditures During FY 14:	\$263,286	\$319,515	\$97,232
Per Capita Revenue:	\$392	\$78,578	\$229
Per Capita Expenditures:	\$397	\$76,774	\$261
Operating Income (loss):	-\$3,152	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	584.82%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,539,757	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,319	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,105,270	\$8,931,204	\$2,656,302
Per Capita Debt:	\$870	\$1,369	\$683
General Obligation Debt over EAV:	5.48%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,417,868	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,902	\$1,598	\$1,215
Revenue Collected During FY 14:	\$385,883	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$487,363	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$304	\$478	\$340
Per Capita Expenditures:	\$383	\$457	\$327
Operating Income (loss):	-\$101,480	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	475.29%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,316,388	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,822	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Vandalia City		
Unit Code:	026/040/30	County:	Fayette
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,619,226		
Equalized Assessed Valuation:	\$54,358,439		
Population:	7,200		
Employees:			
Full Time:			40
Part Time:			47
Salaries Paid:			\$2,239,371

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$5,044,747	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$701	\$605	\$440
Revenue Collected During FY 14:	\$6,222,644	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$5,778,796	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$864	\$812	\$637
Per Capita Expenditures:	\$803	\$769	\$619
Revenues over (under) Expenditures:	\$443,848	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	91.77%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$5,303,280	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$737	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,645,909	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$1,709,429	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,629,031	\$8,931,204	\$2,656,302
Per Capita Debt:	\$504	\$1,369	\$683
General Obligation Debt over EAV:	4.41%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$11,535,658	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,602	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,411,107	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,690,104	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$335	\$478	\$340
Per Capita Expenditures:	\$374	\$457	\$327
Operating Income (loss):	-\$278,997	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	426.58%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$11,475,412	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,594	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$308,440	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$803	\$24,836	\$493
Revenue Collected During FY 14:	\$172,136	\$369,367	\$116,057
Expenditures During FY 14:	\$171,366	\$363,149	\$110,784
Per Capita Revenue:	\$448	\$93,141	\$321
Per Capita Expenditures:	\$446	\$94,207	\$304
Revenues over (under) Expenditures:	\$770	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	180.44%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$309,210	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$805	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,908	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$292,302	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$185,485	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$483	\$79,092	\$947
Revenue Collected During FY 14:	\$84,319	\$321,951	\$89,373
Expenditures During FY 14:	\$76,077	\$319,515	\$97,232
Per Capita Revenue:	\$220	\$78,578	\$229
Per Capita Expenditures:	\$198	\$76,774	\$261
Operating Income (loss):	\$8,242	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	254.65%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$193,727	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$504	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$56,531	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$372	\$24,836	\$493
Revenue Collected During FY 14:	\$59,130	\$369,367	\$116,057
Expenditures During FY 14:	\$54,859	\$363,149	\$110,784
Per Capita Revenue:	\$389	\$93,141	\$321
Per Capita Expenditures:	\$361	\$94,207	\$304
Revenues over (under) Expenditures:	\$4,271	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	110.83%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$60,802	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$400	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$60,802	\$29,742	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,685,524	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$892	\$605	\$440
Revenue Collected During FY 14:	\$2,239,066	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$2,174,516	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$1,185	\$812	\$637
Per Capita Expenditures:	\$1,151	\$769	\$619
Revenues over (under) Expenditures:	\$64,550	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	80.48%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$1,750,074	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$926	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,650,917	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	-\$900,843	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Vergennes Village**

Unit Code: 039/060/32 County: Jackson

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$101,850

Equalized Assessed Valuation: \$1,493,733

Population: 295

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$40,583

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$70,945	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$240	\$24,836	\$493
Revenue Collected During FY 14:	\$104,809	\$369,367	\$116,057
Expenditures During FY 14:	\$72,232	\$363,149	\$110,784
Per Capita Revenue:	\$355	\$93,141	\$321
Per Capita Expenditures:	\$245	\$94,207	\$304
Revenues over (under) Expenditures:	\$32,577	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	93.77%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$67,734	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$230	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,010	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$41,724	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$588,375	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,994	\$79,092	\$947
Revenue Collected During FY 14:	\$130,339	\$321,951	\$89,373
Expenditures During FY 14:	\$145,059	\$319,515	\$97,232
Per Capita Revenue:	\$442	\$78,578	\$229
Per Capita Expenditures:	\$492	\$76,774	\$261
Operating Income (loss):	-\$14,720	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	395.56%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$573,790	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,945	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Vermilion Village**

Unit Code: **023/045/32** County: **Edgar**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$100,850**

Equalized Assessed Valuation: **\$1,138,335**

Population: **219**

Employees:

Full Time: **1**

Part Time: **8**

Salaries Paid: **\$21,854**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$152,475	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$696	\$24,836	\$493
Revenue Collected During FY 14:	\$90,685	\$369,367	\$116,057
Expenditures During FY 14:	\$85,510	\$363,149	\$110,784
Per Capita Revenue:	\$414	\$93,141	\$321
Per Capita Expenditures:	\$390	\$94,207	\$304
Revenues over (under) Expenditures:	\$5,175	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	184.36%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$157,650	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$720	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,216	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$143,434	-\$99,435	\$82,284



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$87,200	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$398	\$79,092	\$947
Revenue Collected During FY 14:	\$61,914	\$321,951	\$89,373
Expenditures During FY 14:	\$66,647	\$319,515	\$97,232
Per Capita Revenue:	\$283	\$78,578	\$229
Per Capita Expenditures:	\$304	\$76,774	\$261
Operating Income (loss):	-\$4,733	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	123.74%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$82,467	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$377	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$51,848	\$609,493	\$29,815
Per Capita Debt:	\$78	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,358,494	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,037	\$79,092	\$947
Revenue Collected During FY 14:	\$124,959	\$321,951	\$89,373
Expenditures During FY 14:	\$231,236	\$319,515	\$97,232
Per Capita Revenue:	\$187	\$78,578	\$229
Per Capita Expenditures:	\$347	\$76,774	\$261
Operating Income (loss):	-\$106,277	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	531.05%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,227,979	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,841	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$42,731	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$331	\$24,836	\$493
Revenue Collected During FY 14:	\$24,396	\$369,367	\$116,057
Expenditures During FY 14:	\$19,338	\$363,149	\$110,784
Per Capita Revenue:	\$189	\$93,141	\$321
Per Capita Expenditures:	\$150	\$94,207	\$304
Revenues over (under) Expenditures:	\$5,058	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	247.12%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$47,789	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$370	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,468	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$33,321	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$404,112	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$3,133	\$79,092	\$947
Revenue Collected During FY 14:	\$46,152	\$321,951	\$89,373
Expenditures During FY 14:	\$61,925	\$319,515	\$97,232
Per Capita Revenue:	\$358	\$78,578	\$229
Per Capita Expenditures:	\$480	\$76,774	\$261
Operating Income (loss):	-\$15,773	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	627.11%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$388,339	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$3,010	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Vernon Hills Village		
Unit Code:	049/190/32	County:	Lake
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,347,200		
Equalized Assessed Valuation:	\$1,037,510,232		
Population:	25,613		
Employees:			
Full Time:	102		
Part Time:	17		
Salaries Paid:	\$10,138,116		

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$26,433,724	\$24,375,315	\$19,593,903
Per Capita Beginning Fund Balance:	\$1,032	\$513	\$441
Revenue Collected During FY 14:	\$23,347,365	\$53,021,753	\$40,071,062
Expenditures During FY 14:	\$23,170,652	\$50,940,085	\$39,626,744
Per Capita Revenue:	\$912	\$1,047	\$1,013
Per Capita Expenditures:	\$905	\$1,008	\$967
Revenues over (under) Expenditures:	\$176,713	\$2,081,667	\$1,510,794
Ratio of Fund Balance to Expenditures:	114.85%	54.88%	52.77%
Ending Fund Balance for FY 14:	\$26,610,437	\$24,607,069	\$19,386,042
Per Capita Ending Fund Balance:	\$1,039	\$516	\$439

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,831,873	\$10,485,771	\$7,728,378
Total Unrestricted Net Assets:	\$24,904,019	\$2,646,418	\$7,478,443



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$20,980,000	\$81,108,167	\$55,205,755
Per Capita Debt:	\$819	\$1,521	\$1,337
General Obligation Debt over EAV:	0.91%	4.94%	3.84%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$410,462	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$16	\$1,355	\$1,126
Revenue Collected During FY 14:	\$467,581	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$514,147	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$18	\$418	\$307
Per Capita Expenditures:	\$20	\$399	\$297
Operating Income (loss):	-\$46,566	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	70.78%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$363,896	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$14	\$1,392	\$1,191



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Verona Village**

Unit Code: **032/075/32** County: **Grundy**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$153,825**

Equalized Assessed Valuation: **\$2,540,106**

Population: **250**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$21,510**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$190,980	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$764	\$24,836	\$493
Revenue Collected During FY 14:	\$58,209	\$369,367	\$116,057
Expenditures During FY 14:	\$50,440	\$363,149	\$110,784
Per Capita Revenue:	\$233	\$93,141	\$321
Per Capita Expenditures:	\$202	\$94,207	\$304
Revenues over (under) Expenditures:	\$7,769	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	394.03%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$198,749	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$795	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,223	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$153,526	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$210,051	\$609,493	\$29,815
Per Capita Debt:	\$840	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$339,368	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,357	\$79,092	\$947
Revenue Collected During FY 14:	\$29,479	\$321,951	\$89,373
Expenditures During FY 14:	\$100,207	\$319,515	\$97,232
Per Capita Revenue:	\$118	\$78,578	\$229
Per Capita Expenditures:	\$401	\$76,774	\$261
Operating Income (loss):	-\$70,728	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	268.09%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$268,640	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,075	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$548,676	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$968	\$79,092	\$947
Revenue Collected During FY 14:	\$276,285	\$321,951	\$89,373
Expenditures During FY 14:	\$74,277	\$319,515	\$97,232
Per Capita Revenue:	\$487	\$78,578	\$229
Per Capita Expenditures:	\$131	\$76,774	\$261
Operating Income (loss):	\$202,008	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	1010.65%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$750,684	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,324	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Victoria Village**

Unit Code: **048/060/32** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$394,790**

Equalized Assessed Valuation: **\$1,842,440**

Population: **328**

Employees:

 Full Time: **1**

 Part Time: **8**

 Salaries Paid: **\$50,933**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$415,336	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$1,266	\$24,836	\$493
Revenue Collected During FY 14:	\$96,751	\$369,367	\$116,057
Expenditures During FY 14:	\$51,339	\$363,149	\$110,784
Per Capita Revenue:	\$295	\$93,141	\$321
Per Capita Expenditures:	\$157	\$94,207	\$304
Revenues over (under) Expenditures:	\$45,412	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	882.05%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$452,836	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$1,381	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,980	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$370,856	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$293,524	\$609,493	\$29,815
Per Capita Debt:	\$895	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$380,903	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,161	\$79,092	\$947
Revenue Collected During FY 14:	\$94,506	\$321,951	\$89,373
Expenditures During FY 14:	\$118,226	\$319,515	\$97,232
Per Capita Revenue:	\$288	\$78,578	\$229
Per Capita Expenditures:	\$360	\$76,774	\$261
Operating Income (loss):	-\$23,720	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	308.81%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$365,095	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,113	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 1
Vienna Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,804,487	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$1,258	\$605	\$440
Revenue Collected During FY 14:	\$1,027,964	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$966,966	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$717	\$812	\$637
Per Capita Expenditures:	\$674	\$769	\$619
Revenues over (under) Expenditures:	\$60,998	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	192.92%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$1,865,485	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$1,301	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$560,121	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$1,305,364	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,561,450	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,089	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,383,423	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$3,057	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,168,393	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,292,290	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$815	\$478	\$340
Per Capita Expenditures:	\$901	\$457	\$327
Operating Income (loss):	-\$123,897	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	329.61%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$4,259,526	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,970	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,334,576	\$8,931,204	\$2,656,302
Per Capita Debt:	\$526	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,066,931	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,209	\$1,598	\$1,215
Revenue Collected During FY 14:	\$862,222	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$637,898	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$340	\$478	\$340
Per Capita Expenditures:	\$251	\$457	\$327
Operating Income (loss):	\$224,324	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	515.95%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$3,291,255	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,297	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Villa Park Village		
Unit Code:	022/100/32	County:	Dupage
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,867,398		
Equalized Assessed Valuation:	\$528,331,022		
Population:	21,904		
Employees:			
Full Time:			129
Part Time:			45
Salaries Paid:			\$12,181,708

Blended Component Units

Number Submitted = 2
Firefighters' Pension Fund
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$9,744,232	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$445	\$605	\$440
Revenue Collected During FY 14:	\$23,221,036	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$21,413,017	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$1,060	\$812	\$637
Per Capita Expenditures:	\$978	\$769	\$619
Revenues over (under) Expenditures:	\$1,808,019	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	48.84%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$10,457,241	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$477	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,212,677	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$8,204,921	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$23,280,398	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,063	\$1,369	\$683
General Obligation Debt over EAV:	2.94%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$32,763,628	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,496	\$1,598	\$1,215
Revenue Collected During FY 14:	\$6,957,774	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$6,544,715	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$318	\$478	\$340
Per Capita Expenditures:	\$299	\$457	\$327
Operating Income (loss):	\$413,059	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	507.69%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$33,226,687	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,517	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,396,055	\$609,493	\$29,815
Per Capita Debt:	\$1,462	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,954,714	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,047	\$79,092	\$947
Revenue Collected During FY 14:	\$401,491	\$321,951	\$89,373
Expenditures During FY 14:	\$298,438	\$319,515	\$97,232
Per Capita Revenue:	\$420	\$78,578	\$229
Per Capita Expenditures:	\$313	\$76,774	\$261
Operating Income (loss):	\$103,053	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	702.59%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$2,096,782	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,196	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="15"/>
Part Time:	<input type="text" value="10"/>
Salaries Paid:	<input type="text" value="\$738,632"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$493,143	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$144	\$605	\$440
Revenue Collected During FY 14:	\$1,546,015	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$1,421,291	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$451	\$812	\$637
Per Capita Expenditures:	\$415	\$769	\$619
Revenues over (under) Expenditures:	\$124,724	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	43.47%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$617,868	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$180	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$617,869	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,355,754	\$8,931,204	\$2,656,302
Per Capita Debt:	\$396	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$909,171	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$265	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,160,513	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$690,711	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$339	\$478	\$340
Per Capita Expenditures:	\$202	\$457	\$327
Operating Income (loss):	\$469,802	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	199.65%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,378,973	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$403	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Virgil Village**

Unit Code: **045/100/32** County: **Kane**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$278,850**

Equalized Assessed Valuation: **\$6,319,167**

Population: **326**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$17,220**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$253,504	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$778	\$24,836	\$493
Revenue Collected During FY 14:	\$97,585	\$369,367	\$116,057
Expenditures During FY 14:	\$83,639	\$363,149	\$110,784
Per Capita Revenue:	\$299	\$93,141	\$321
Per Capita Expenditures:	\$257	\$94,207	\$304
Revenues over (under) Expenditures:	\$13,946	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	319.77%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$267,450	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$820	\$24,676	\$533

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Virginia City		
Unit Code:	009/030/30	County:	Cass
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,773,407		
Equalized Assessed Valuation:	\$10,770,850		
Population:	1,611		
Employees:			
Full Time:			10
Part Time:			50
Salaries Paid:			\$498,729

Blended Component Units

Number Submitted = 3
Cemetery
Jennie Marr Dunaway Memorial Park
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,155,306	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$717	\$605	\$440
Revenue Collected During FY 14:	\$807,047	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$778,891	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$501	\$812	\$637
Per Capita Expenditures:	\$483	\$769	\$619
Revenues over (under) Expenditures:	\$28,156	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	160.51%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$1,250,203	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$776	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,003,796	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$475,624	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$10,431,829	\$8,931,204	\$2,656,302
Per Capita Debt:	\$6,475	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$10,491,569	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$6,512	\$1,598	\$1,215
Revenue Collected During FY 14:	\$953,864	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,670,106	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$592	\$478	\$340
Per Capita Expenditures:	\$1,037	\$457	\$327
Operating Income (loss):	-\$716,242	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	620.44%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$10,362,032	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$6,432	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Volo Village**

Unit Code: **049/192/32** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,200,002**

Equalized Assessed Valuation: **\$105,106,008**

Population: **3,634**

Employees:

 Full Time: **4**

 Part Time:

 Salaries Paid: **\$327,296**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$4,541,625	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$1,250	\$605	\$440
Revenue Collected During FY 14:	\$3,543,331	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$2,503,570	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$975	\$812	\$637
Per Capita Expenditures:	\$689	\$769	\$619
Revenues over (under) Expenditures:	\$1,039,761	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	209.16%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$5,236,585	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$1,441	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$323,195	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$2,693,848	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,114,619	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,683	\$1,369	\$683
General Obligation Debt over EAV:	1.73%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,931,539	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,357	\$1,598	\$1,215
Revenue Collected During FY 14:	\$970,148	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,131,636	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$267	\$478	\$340
Per Capita Expenditures:	\$311	\$457	\$327
Operating Income (loss):	-\$161,488	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	434.86%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$4,921,035	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,354	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$56,811	\$8,931,204	\$2,656,302
Per Capita Debt:	\$15	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Waggoner Village**

Unit Code: **068/085/32** County: **Montgomery**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,191,800**

Equalized Assessed Valuation: **\$889,475**

Population: **237**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$25,794**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$69,165	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$292	\$24,836	\$493
Revenue Collected During FY 14:	\$65,077	\$369,367	\$116,057
Expenditures During FY 14:	\$41,769	\$363,149	\$110,784
Per Capita Revenue:	\$275	\$93,141	\$321
Per Capita Expenditures:	\$176	\$94,207	\$304
Revenues over (under) Expenditures:	\$23,308	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	208.82%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$87,223	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$368	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,325	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$66,898	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$481,047	\$609,493	\$29,815
Per Capita Debt:	\$2,030	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$354,294	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,495	\$79,092	\$947
Revenue Collected During FY 14:	\$416,110	\$321,951	\$89,373
Expenditures During FY 14:	\$85,464	\$319,515	\$97,232
Per Capita Revenue:	\$1,756	\$78,578	\$229
Per Capita Expenditures:	\$361	\$76,774	\$261
Operating Income (loss):	\$330,646	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	807.58%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$690,190	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,912	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Walnut Village**

Unit Code: **006/115/32** County: **Bureau**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,066,123**

Equalized Assessed Valuation: **\$11,848,123**

Population: **1,416**

Employees:

Full Time: **6**

Part Time: **19**

Salaries Paid: **\$246,759**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$900,337	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$636	\$605	\$440
Revenue Collected During FY 14:	\$736,468	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$640,819	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$520	\$812	\$637
Per Capita Expenditures:	\$453	\$769	\$619
Revenues over (under) Expenditures:	\$95,649	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	155.42%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$995,986	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$703	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$578,031	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$417,955	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$388,658	\$8,931,204	\$2,656,302
Per Capita Debt:	\$274	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$928,667	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$656	\$1,598	\$1,215
Revenue Collected During FY 14:	\$296,725	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$393,001	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$210	\$478	\$340
Per Capita Expenditures:	\$278	\$457	\$327
Operating Income (loss):	-\$96,276	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	211.80%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$832,391	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$588	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 1
Walnut Hill Village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$28,372	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$265	\$24,836	\$493
Revenue Collected During FY 14:	\$42,120	\$369,367	\$116,057
Expenditures During FY 14:	\$32,332	\$363,149	\$110,784
Per Capita Revenue:	\$394	\$93,141	\$321
Per Capita Expenditures:	\$302	\$94,207	\$304
Revenues over (under) Expenditures:	\$9,788	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	118.03%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$38,160	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$357	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$42,460	\$6,426	\$
Total Unreserved Funds:	\$	\$29,742	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,903	\$609,493	\$29,815
Per Capita Debt:	\$36	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$364,700	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$3,408	\$79,092	\$947
Revenue Collected During FY 14:	\$160,776	\$321,951	\$89,373
Expenditures During FY 14:	\$176,204	\$319,515	\$97,232
Per Capita Revenue:	\$1,503	\$78,578	\$229
Per Capita Expenditures:	\$1,647	\$76,774	\$261
Operating Income (loss):	-\$15,428	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	198.22%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$349,272	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$3,264	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$56,297	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$880	\$24,836	\$493
Revenue Collected During FY 14:	\$15,721	\$369,367	\$116,057
Expenditures During FY 14:	\$13,152	\$363,149	\$110,784
Per Capita Revenue:	\$246	\$93,141	\$321
Per Capita Expenditures:	\$206	\$94,207	\$304
Revenues over (under) Expenditures:	\$2,569	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	447.58%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$58,866	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$920	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,505	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$42,361	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$577,345	\$609,493	\$29,815
Per Capita Debt:	\$1,330	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,051,715	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$4,727	\$79,092	\$947
Revenue Collected During FY 14:	\$422,864	\$321,951	\$89,373
Expenditures During FY 14:	\$371,260	\$319,515	\$97,232
Per Capita Revenue:	\$974	\$78,578	\$229
Per Capita Expenditures:	\$855	\$76,774	\$261
Operating Income (loss):	\$51,604	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	545.78%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$2,026,272	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$4,669	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,088,760	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$919	\$1,598	\$1,215
Revenue Collected During FY 14:	\$279,577	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$267,813	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$236	\$478	\$340
Per Capita Expenditures:	\$226	\$457	\$327
Operating Income (loss):	\$11,764	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	410.98%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,100,664	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$929	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Wapella Village**

Unit Code: **020/030/32** County: **Dewitt**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$688,700**

Equalized Assessed Valuation: **\$6,607,298**

Population: **558**

Employees:

 Full Time: **1**

 Part Time: **15**

 Salaries Paid: **\$75,713**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$229,989	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$412	\$24,836	\$493
Revenue Collected During FY 14:	\$294,137	\$369,367	\$116,057
Expenditures During FY 14:	\$261,134	\$363,149	\$110,784
Per Capita Revenue:	\$527	\$93,141	\$321
Per Capita Expenditures:	\$468	\$94,207	\$304
Revenues over (under) Expenditures:	\$33,003	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	87.83%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$229,346	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$411	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47,529	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$181,817	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$78,101	\$609,493	\$29,815
Per Capita Debt:	\$140	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$24,974	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$45	\$79,092	\$947
Revenue Collected During FY 14:	\$83,266	\$321,951	\$89,373
Expenditures During FY 14:	\$117,893	\$319,515	\$97,232
Per Capita Revenue:	\$149	\$78,578	\$229
Per Capita Expenditures:	\$211	\$76,774	\$261
Operating Income (loss):	-\$34,627	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	20.35%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$23,993	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$43	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warren Village		
Unit Code:	043/055/32	County:	Jo Daviess
Fiscal Year End:	4/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,342,483		
Equalized Assessed Valuation:	\$14,369,042		
Population:	1,428		
Employees:			
Full Time:			8
Part Time:			12
Salaries Paid:			\$394,549

Blended Component Units

Number Submitted = 1
Fire Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$669,426	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$469	\$605	\$440
Revenue Collected During FY 14:	\$949,385	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$726,603	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$665	\$812	\$637
Per Capita Expenditures:	\$509	\$769	\$619
Revenues over (under) Expenditures:	\$222,782	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	124.17%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$902,208	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$632	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$651,095	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$251,113	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,247,259	\$8,931,204	\$2,656,302
Per Capita Debt:	\$873	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,495,949	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,048	\$1,598	\$1,215
Revenue Collected During FY 14:	\$579,519	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$527,517	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$406	\$478	\$340
Per Capita Expenditures:	\$369	\$457	\$327
Operating Income (loss):	\$52,002	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	291.55%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,537,951	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,077	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$21,556	\$8,931,204	\$2,656,302
Per Capita Debt:	\$18	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,076,589	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$890	\$1,598	\$1,215
Revenue Collected During FY 14:	\$316,222	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$267,232	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$261	\$478	\$340
Per Capita Expenditures:	\$221	\$457	\$327
Operating Income (loss):	\$48,990	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	421.20%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,125,579	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$930	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$662,659	\$81,108,167	\$55,205,755
Per Capita Debt:	\$5	\$1,521	\$1,337
General Obligation Debt over EAV:	0.00%	4.94%	3.84%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$22,697,722	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$173	\$1,355	\$1,126
Revenue Collected During FY 14:	\$3,080,024	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$3,305,405	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$23	\$418	\$307
Per Capita Expenditures:	\$25	\$399	\$297
Operating Income (loss):	-\$225,381	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	679.87%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$22,472,341	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$171	\$1,392	\$1,191



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warsaw City		
Unit Code:	034/075/30	County:	Hancock
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,619,227		
Equalized Assessed Valuation:	\$12,767,113		
Population:	1,793		
Employees:			
Full Time:	7		
Part Time:	23		
Salaries Paid:	\$330,602		

Blended Component Units

Number Submitted = 1
WARSAW PUBLIC LIBRARY

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$611,568	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$341	\$605	\$440
Revenue Collected During FY 14:	\$612,276	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$567,513	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$341	\$812	\$637
Per Capita Expenditures:	\$317	\$769	\$619
Revenues over (under) Expenditures:	\$44,763	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	116.46%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$660,912	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$369	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$568,570	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$284,643	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,321,622	\$8,931,204	\$2,656,302
Per Capita Debt:	\$737	\$1,369	\$683
General Obligation Debt over EAV:	3.37%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,956,414	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,091	\$1,598	\$1,215
Revenue Collected During FY 14:	\$653,648	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$581,554	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$365	\$478	\$340
Per Capita Expenditures:	\$324	\$457	\$327
Operating Income (loss):	\$72,094	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	348.81%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,028,508	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,131	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,600,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,167	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,142,171	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,785	\$1,598	\$1,215
Revenue Collected During FY 14:	\$371,809	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$404,548	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$310	\$478	\$340
Per Capita Expenditures:	\$337	\$457	\$327
Operating Income (loss):	-\$32,739	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	531.65%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,150,769	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,792	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$16,511,542	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,091	\$1,369	\$683
General Obligation Debt over EAV:	1.45%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$32,944,052	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,177	\$1,598	\$1,215
Revenue Collected During FY 14:	\$4,310,558	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$3,307,511	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$285	\$478	\$340
Per Capita Expenditures:	\$219	\$457	\$327
Operating Income (loss):	\$1,003,047	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	1022.69%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$33,825,699	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,235	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Wataga Village**

Unit Code: **048/065/32** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,130,700**

Equalized Assessed Valuation: **\$6,397,525**

Population: **843**

Employees:

 Full Time: **1**

 Part Time: **11**

 Salaries Paid: **\$64,480**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$582,847	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$691	\$24,836	\$493
Revenue Collected During FY 14:	\$256,940	\$369,367	\$116,057
Expenditures During FY 14:	\$217,755	\$363,149	\$110,784
Per Capita Revenue:	\$305	\$93,141	\$321
Per Capita Expenditures:	\$258	\$94,207	\$304
Revenues over (under) Expenditures:	\$39,185	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	285.66%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$622,033	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$738	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,831	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$568,202	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$214,969	\$609,493	\$29,815
Per Capita Debt:	\$255	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$901,344	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,069	\$79,092	\$947
Revenue Collected During FY 14:	\$234,875	\$321,951	\$89,373
Expenditures During FY 14:	\$148,060	\$319,515	\$97,232
Per Capita Revenue:	\$279	\$78,578	\$229
Per Capita Expenditures:	\$176	\$76,774	\$261
Operating Income (loss):	\$86,815	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	667.40%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$988,159	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,172	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$11,326,850	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,155	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$45,095,048	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$4,596	\$1,598	\$1,215
Revenue Collected During FY 14:	\$19,376,928	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$19,644,040	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$1,975	\$478	\$340
Per Capita Expenditures:	\$2,002	\$457	\$327
Operating Income (loss):	-\$267,112	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	230.30%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$45,239,345	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$4,611	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,190,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$614	\$1,369	\$683
General Obligation Debt over EAV:	5.82%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$629,971	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$121	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,105,962	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,726,969	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$213	\$478	\$340
Per Capita Expenditures:	\$332	\$457	\$327
Operating Income (loss):	-\$621,007	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	36.30%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$626,964	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$121	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Watson Village**

Unit Code: **025/055/32** County: **Effingham**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$395,840**

Equalized Assessed Valuation: **\$5,738,730**

Population: **760**

Employees:

 Full Time: **1**

 Part Time: **12**

 Salaries Paid: **\$16,213**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$735,008	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$967	\$24,836	\$493
Revenue Collected During FY 14:	\$204,790	\$369,367	\$116,057
Expenditures During FY 14:	\$168,798	\$363,149	\$110,784
Per Capita Revenue:	\$269	\$93,141	\$321
Per Capita Expenditures:	\$222	\$94,207	\$304
Revenues over (under) Expenditures:	\$35,992	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	457.10%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$771,583	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$1,015	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$251,430	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$580,749	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$122,027	\$609,493	\$29,815
Per Capita Debt:	\$161	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,102,182	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,766	\$79,092	\$947
Revenue Collected During FY 14:	\$173,242	\$321,951	\$89,373
Expenditures During FY 14:	\$221,014	\$319,515	\$97,232
Per Capita Revenue:	\$228	\$78,578	\$229
Per Capita Expenditures:	\$291	\$76,774	\$261
Operating Income (loss):	-\$47,772	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	929.27%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$2,053,827	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,702	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wauconda Village		
Unit Code:	049/200/32	County:	Lake
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,519,206		
Equalized Assessed Valuation:	\$339,419,166		
Population:	13,823		
Employees:			
	Full Time:		61
	Part Time:		7
	Salaries Paid:		\$5,393,391

Blended Component Units	
Number Submitted =	1
Police Pension	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$4,753,333	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$344	\$605	\$440
Revenue Collected During FY 14:	\$9,178,183	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$8,759,373	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$664	\$812	\$637
Per Capita Expenditures:	\$634	\$769	\$619
Revenues over (under) Expenditures:	\$418,810	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	41.21%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$3,609,858	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$261	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,328,977	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$1,582,939	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$27,300,392	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,975	\$1,369	\$683
General Obligation Debt over EAV:	4.33%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$43,603,960	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$3,154	\$1,598	\$1,215
Revenue Collected During FY 14:	\$5,628,062	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$5,078,585	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$407	\$478	\$340
Per Capita Expenditures:	\$367	\$457	\$327
Operating Income (loss):	\$549,477	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	900.66%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$45,740,670	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$3,309	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$136,144,980	\$81,108,167	\$55,205,755
Per Capita Debt:	\$1,533	\$1,521	\$1,337
General Obligation Debt over EAV:	6.91%	4.94%	3.84%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$64,540,296	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$727	\$1,355	\$1,126
Revenue Collected During FY 14:	\$13,257,680	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$9,391,732	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$149	\$418	\$307
Per Capita Expenditures:	\$106	\$399	\$297
Operating Income (loss):	\$3,865,948	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	714.40%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$67,094,285	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$755	\$1,392	\$1,191



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$178,333	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$136	\$605	\$440
Revenue Collected During FY 14:	\$413,488	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$425,150	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$316	\$812	\$637
Per Capita Expenditures:	\$325	\$769	\$619
Revenues over (under) Expenditures:	-\$11,662	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	39.20%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$166,671	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$128	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$420,306	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$76,033	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$968,998	\$8,931,204	\$2,656,302
Per Capita Debt:	\$741	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,094,782	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,603	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,263,337	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,025,673	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$967	\$478	\$340
Per Capita Expenditures:	\$785	\$457	\$327
Operating Income (loss):	\$237,664	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	227.41%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,332,446	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,785	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wayne Village

Unit Code: 022/110/32 **County:** Dupage

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,369,414

Equalized Assessed Valuation: \$153,348,163

Population: 2,431

Employees:

Full Time: 5

Part Time: 19

Salaries Paid: \$617,887

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,238,199	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$921	\$605	\$440
Revenue Collected During FY 14:	\$1,633,808	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$1,642,555	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$672	\$812	\$637
Per Capita Expenditures:	\$676	\$769	\$619
Revenues over (under) Expenditures:	-\$8,747	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	135.73%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$2,229,452	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$917	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$495,842	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$2,698,793	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wayne City Village		
Unit Code:	096/050/32	County:	Wayne
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,594,510		
Equalized Assessed Valuation:	\$8,791,784		
Population:	1,100		
Employees:			
Full Time:			11
Part Time:			35
Salaries Paid:			\$360,492

Blended Component Units

Number Submitted = 1
Wayne City Ambulance Service

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$501,212	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$456	\$605	\$440
Revenue Collected During FY 14:	\$573,075	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$578,825	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$521	\$812	\$637
Per Capita Expenditures:	\$526	\$769	\$619
Revenues over (under) Expenditures:	-\$5,750	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	85.60%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$495,462	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$450	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$576,362	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$955,719	\$8,931,204	\$2,656,302
Per Capita Debt:	\$869	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,013,911	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,740	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,091,667	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$965,130	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$992	\$478	\$340
Per Capita Expenditures:	\$877	\$457	\$327
Operating Income (loss):	\$126,537	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	325.39%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$3,140,448	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,855	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$257,706	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$570	\$24,836	\$493
Revenue Collected During FY 14:	\$102,710	\$369,367	\$116,057
Expenditures During FY 14:	\$108,062	\$363,149	\$110,784
Per Capita Revenue:	\$227	\$93,141	\$321
Per Capita Expenditures:	\$239	\$94,207	\$304
Revenues over (under) Expenditures:	-\$5,352	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	135.73%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$146,668	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$324	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,093	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$111,575	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$440,000	\$609,493	\$29,815
Per Capita Debt:	\$973	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$218,783	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$484	\$79,092	\$947
Revenue Collected During FY 14:	\$103,492	\$321,951	\$89,373
Expenditures During FY 14:	\$112,373	\$319,515	\$97,232
Per Capita Revenue:	\$229	\$78,578	\$229
Per Capita Expenditures:	\$249	\$76,774	\$261
Operating Income (loss):	-\$8,881	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	280.84%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$315,588	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$698	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Weldon Village**

Unit Code: **020/040/32** County: **Dewitt**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$397,930**

Equalized Assessed Valuation: **\$3,586,830**

Population: **435**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$47,846**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$214,195	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$492	\$24,836	\$493
Revenue Collected During FY 14:	\$135,080	\$369,367	\$116,057
Expenditures During FY 14:	\$188,059	\$363,149	\$110,784
Per Capita Revenue:	\$311	\$93,141	\$321
Per Capita Expenditures:	\$432	\$94,207	\$304
Revenues over (under) Expenditures:	-\$52,979	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	100.48%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$188,971	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$434	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$67,985	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$87,760	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$103,417	\$609,493	\$29,815
Per Capita Debt:	\$238	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$365,804	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$841	\$79,092	\$947
Revenue Collected During FY 14:	\$98,869	\$321,951	\$89,373
Expenditures During FY 14:	\$136,340	\$319,515	\$97,232
Per Capita Revenue:	\$227	\$78,578	\$229
Per Capita Expenditures:	\$313	\$76,774	\$261
Operating Income (loss):	-\$37,471	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	245.84%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$335,183	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$771	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$165,000	\$609,493	\$29,815
Per Capita Debt:	\$625	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	-\$947	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	-\$4	\$79,092	\$947
Revenue Collected During FY 14:	\$31,047	\$321,951	\$89,373
Expenditures During FY 14:	\$29,579	\$319,515	\$97,232
Per Capita Revenue:	\$118	\$78,578	\$229
Per Capita Expenditures:	\$112	\$76,774	\$261
Operating Income (loss):	\$1,468	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	11.97%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$3,541	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$13	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,240,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,121	\$1,369	\$683
General Obligation Debt over EAV:	57.86%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,701,340	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,558	\$1,598	\$1,215
Revenue Collected During FY 14:	\$370,742	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$361,507	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$351	\$478	\$340
Per Capita Expenditures:	\$342	\$457	\$327
Operating Income (loss):	\$9,235	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	749.80%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,710,575	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,567	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$30,124	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$1,004	\$24,836	\$493
Revenue Collected During FY 14:	\$11,944	\$369,367	\$116,057
Expenditures During FY 14:	\$9,395	\$363,149	\$110,784
Per Capita Revenue:	\$398	\$93,141	\$321
Per Capita Expenditures:	\$313	\$94,207	\$304
Revenues over (under) Expenditures:	\$2,549	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	347.77%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$32,673	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$1,089	\$24,676	\$533

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,426	\$
Total Unreserved Funds:	\$32,556	\$29,742	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$356	\$609,493	\$29,815
Per Capita Debt:	\$3	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$83,763	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$590	\$79,092	\$947
Revenue Collected During FY 14:	\$114,397	\$321,951	\$89,373
Expenditures During FY 14:	\$39,333	\$319,515	\$97,232
Per Capita Revenue:	\$806	\$78,578	\$229
Per Capita Expenditures:	\$277	\$76,774	\$261
Operating Income (loss):	\$75,064	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	403.80%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$158,827	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,119	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	West Chicago City	
Unit Code:	022/115/30	County: Dupage
Fiscal Year End:	12/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$39,113,653	
Equalized Assessed Valuation:	\$554,049,092	
Population:	27,086	
Employees:		
Full Time:		105
Part Time:		2
Salaries Paid:	\$10,354,330	

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$15,092,899	\$24,375,315	\$19,593,903
Per Capita Beginning Fund Balance:	\$557	\$513	\$441
Revenue Collected During FY 14:	\$18,022,959	\$53,021,753	\$40,071,062
Expenditures During FY 14:	\$17,291,570	\$50,940,085	\$39,626,744
Per Capita Revenue:	\$665	\$1,047	\$1,013
Per Capita Expenditures:	\$638	\$1,008	\$967
Revenues over (under) Expenditures:	\$731,389	\$2,081,667	\$1,510,794
Ratio of Fund Balance to Expenditures:	91.56%	54.88%	52.77%
Ending Fund Balance for FY 14:	\$15,832,064	\$24,607,069	\$19,386,042
Per Capita Ending Fund Balance:	\$585	\$516	\$439

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,218,725	\$10,485,771	\$7,728,378
Total Unrestricted Net Assets:	\$12,673,884	\$2,646,418	\$7,478,443



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$10,920,336	\$81,108,167	\$55,205,755
Per Capita Debt:	\$403	\$1,521	\$1,337
General Obligation Debt over EAV:	0.00%	4.94%	3.84%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$60,813,913	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$2,245	\$1,355	\$1,126
Revenue Collected During FY 14:	\$12,760,666	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$11,841,234	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$471	\$418	\$307
Per Capita Expenditures:	\$437	\$399	\$297
Operating Income (loss):	\$919,432	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	903.88%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$107,030,620	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$3,952	\$1,392	\$1,191



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$270,672	\$609,493	\$29,815
Per Capita Debt:	\$409	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,255,948	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,900	\$79,092	\$947
Revenue Collected During FY 14:	\$312,207	\$321,951	\$89,373
Expenditures During FY 14:	\$271,616	\$319,515	\$97,232
Per Capita Revenue:	\$472	\$78,578	\$229
Per Capita Expenditures:	\$411	\$76,774	\$261
Operating Income (loss):	\$40,591	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	472.13%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,282,383	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,940	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$11,940,481	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,615	\$1,369	\$683
General Obligation Debt over EAV:	5.27%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$23,159,844	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$3,133	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,951,330	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,861,024	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$264	\$478	\$340
Per Capita Expenditures:	\$387	\$457	\$327
Operating Income (loss):	-\$909,694	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	775.60%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$22,190,150	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$3,002	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,830,907	\$8,931,204	\$2,656,302
Per Capita Debt:	\$224	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$10,580,420	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,293	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,004,476	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,067,058	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$245	\$478	\$340
Per Capita Expenditures:	\$253	\$457	\$327
Operating Income (loss):	-\$62,582	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	525.80%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$10,868,598	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,328	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$154,236	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$866	\$24,836	\$493
Revenue Collected During FY 14:	\$37,596	\$369,367	\$116,057
Expenditures During FY 14:	\$60,401	\$363,149	\$110,784
Per Capita Revenue:	\$211	\$93,141	\$321
Per Capita Expenditures:	\$339	\$94,207	\$304
Revenues over (under) Expenditures:	-\$22,805	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	217.60%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$131,431	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$738	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$131,431	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$40,026	\$609,493	\$29,815
Per Capita Debt:	\$225	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$881,542	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$4,952	\$79,092	\$947
Revenue Collected During FY 14:	\$58,476	\$321,951	\$89,373
Expenditures During FY 14:	\$100,087	\$319,515	\$97,232
Per Capita Revenue:	\$329	\$78,578	\$229
Per Capita Expenditures:	\$562	\$76,774	\$261
Operating Income (loss):	-\$41,611	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	839.20%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$839,931	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$4,719	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	West Salem Village		
Unit Code:	024/025/32	County:	Edwards
Fiscal Year End:	4/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$810,100		
Equalized Assessed Valuation:	\$3,991,780		
Population:	892		
Employees:			
Full Time:	4		
Part Time:	20		
Salaries Paid:	\$169,287		

Blended Component Units

Number Submitted = 1
West Salem Sanitary District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$416,724	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$467	\$24,836	\$493
Revenue Collected During FY 14:	\$383,507	\$369,367	\$116,057
Expenditures During FY 14:	\$422,290	\$363,149	\$110,784
Per Capita Revenue:	\$430	\$93,141	\$321
Per Capita Expenditures:	\$473	\$94,207	\$304
Revenues over (under) Expenditures:	-\$38,783	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	93.81%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$396,141	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$444	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$116,842	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$279,299	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$268,000	\$609,493	\$29,815
Per Capita Debt:	\$300	\$180,001	\$67
General Obligation Debt over EAV:	4.56%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$667,893	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$749	\$79,092	\$947
Revenue Collected During FY 14:	\$342,281	\$321,951	\$89,373
Expenditures During FY 14:	\$261,390	\$319,515	\$97,232
Per Capita Revenue:	\$384	\$78,578	\$229
Per Capita Expenditures:	\$293	\$76,774	\$261
Operating Income (loss):	\$80,891	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	303.76%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$793,990	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$890	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$15,166,694	\$8,931,204	\$2,656,302
Per Capita Debt:	\$901	\$1,369	\$683
General Obligation Debt over EAV:	0.91%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$10,168,502	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$604	\$1,598	\$1,215
Revenue Collected During FY 14:	\$6,048,063	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$5,985,449	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$359	\$478	\$340
Per Capita Expenditures:	\$356	\$457	\$327
Operating Income (loss):	\$62,614	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	170.93%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$10,231,116	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$608	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$19,784,597	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,502	\$1,369	\$683
General Obligation Debt over EAV:	1.16%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$7,153,759	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$543	\$1,598	\$1,215
Revenue Collected During FY 14:	\$3,416,202	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$3,288,948	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$259	\$478	\$340
Per Capita Expenditures:	\$250	\$457	\$327
Operating Income (loss):	\$127,254	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	223.26%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$7,343,048	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$558	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$231,044	\$609,493	\$29,815
Per Capita Debt:	\$384	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$492,292	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$819	\$79,092	\$947
Revenue Collected During FY 14:	\$102,108	\$321,951	\$89,373
Expenditures During FY 14:	\$98,818	\$319,515	\$97,232
Per Capita Revenue:	\$170	\$78,578	\$229
Per Capita Expenditures:	\$164	\$76,774	\$261
Operating Income (loss):	\$3,290	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	501.55%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$495,624	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$825	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$16,370,713	\$8,931,204	\$2,656,302
Per Capita Debt:	\$663	\$1,369	\$683
General Obligation Debt over EAV:	1.32%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$15,185,815	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$615	\$1,598	\$1,215
Revenue Collected During FY 14:	\$6,420,238	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$6,267,479	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$260	\$478	\$340
Per Capita Expenditures:	\$254	\$457	\$327
Operating Income (loss):	\$152,759	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	239.61%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$15,017,574	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$608	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$554,692	\$8,931,204	\$2,656,302
Per Capita Debt:	\$168	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,831,020	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,161	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,837,365	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,035,095	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$557	\$478	\$340
Per Capita Expenditures:	\$617	\$457	\$327
Operating Income (loss):	-\$197,730	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	178.53%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$3,633,290	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,101	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$37,360,000	\$81,108,167	\$55,205,755
Per Capita Debt:	\$706	\$1,521	\$1,337
General Obligation Debt over EAV:	2.03%	4.94%	3.84%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$50,682,299	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$958	\$1,355	\$1,126
Revenue Collected During FY 14:	\$14,960,002	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$16,261,875	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$283	\$418	\$307
Per Capita Expenditures:	\$307	\$399	\$297
Operating Income (loss):	-\$1,301,873	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	309.15%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$50,273,528	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$950	\$1,392	\$1,191



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Wheeler Village**

Unit Code: **040/030/32** County: **Jasper**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$105,200**

Equalized Assessed Valuation: **\$447,269**

Population: **119**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$5,217**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$182,452	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$1,533	\$24,836	\$493
Revenue Collected During FY 14:	\$30,870	\$369,367	\$116,057
Expenditures During FY 14:	\$63,990	\$363,149	\$110,784
Per Capita Revenue:	\$259	\$93,141	\$321
Per Capita Expenditures:	\$538	\$94,207	\$304
Revenues over (under) Expenditures:	-\$33,120	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	233.37%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$149,332	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$1,255	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,448	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$114,884	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$70,715,169	\$81,108,167	\$55,205,755
Per Capita Debt:	\$1,878	\$1,521	\$1,337
General Obligation Debt over EAV:	6.13%	4.94%	3.84%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$53,508,961	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$1,421	\$1,355	\$1,126
Revenue Collected During FY 14:	\$8,135,004	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$10,912,573	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$216	\$418	\$307
Per Capita Expenditures:	\$290	\$399	\$297
Operating Income (loss):	-\$2,777,569	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	481.97%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$52,595,353	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$1,397	\$1,392	\$1,191



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$157,060	\$609,493	\$29,815
Per Capita Debt:	\$571	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$610,336	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,219	\$79,092	\$947
Revenue Collected During FY 14:	\$59,272	\$321,951	\$89,373
Expenditures During FY 14:	\$62,265	\$319,515	\$97,232
Per Capita Revenue:	\$216	\$78,578	\$229
Per Capita Expenditures:	\$226	\$76,774	\$261
Operating Income (loss):	-\$2,993	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	975.42%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$607,343	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,209	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$212,000	\$609,493	\$29,815
Per Capita Debt:	\$914	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$633,474	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,730	\$79,092	\$947
Revenue Collected During FY 14:	\$114,221	\$321,951	\$89,373
Expenditures During FY 14:	\$191,439	\$319,515	\$97,232
Per Capita Revenue:	\$492	\$78,578	\$229
Per Capita Expenditures:	\$825	\$76,774	\$261
Operating Income (loss):	-\$77,218	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	305.04%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$583,960	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$2,517	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,238,360	\$8,931,204	\$2,656,302
Per Capita Debt:	\$491	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,950,239	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,171	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,261,000	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,044,697	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$897	\$478	\$340
Per Capita Expenditures:	\$811	\$457	\$327
Operating Income (loss):	\$216,303	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	154.87%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$3,166,542	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,257	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$254,476	\$609,493	\$29,815
Per Capita Debt:	\$417	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$520,568	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$853	\$79,092	\$947
Revenue Collected During FY 14:	\$173,110	\$321,951	\$89,373
Expenditures During FY 14:	\$169,114	\$319,515	\$97,232
Per Capita Revenue:	\$284	\$78,578	\$229
Per Capita Expenditures:	\$277	\$76,774	\$261
Operating Income (loss):	\$3,996	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	310.18%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$524,564	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$860	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,756,130	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,545	\$1,369	\$683
General Obligation Debt over EAV:	12.06%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,763,030	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$2,549	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,611,610	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,776,378	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$1,092	\$478	\$340
Per Capita Expenditures:	\$1,204	\$457	\$327
Operating Income (loss):	-\$164,768	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	272.92%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$4,848,058	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$3,285	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Willisville Village		
Unit Code:	073/035/32	County:	Perry
Fiscal Year End:	4/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,432,446		
Equalized Assessed Valuation:	\$2,241,585		
Population:	694		
Employees:			
	Full Time:	3	
	Part Time:	10	
	Salaries Paid:	\$88,443	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$171,663	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$247	\$24,836	\$493
Revenue Collected During FY 14:	\$252,315	\$369,367	\$116,057
Expenditures During FY 14:	\$203,409	\$363,149	\$110,784
Per Capita Revenue:	\$364	\$93,141	\$321
Per Capita Expenditures:	\$293	\$94,207	\$304
Revenues over (under) Expenditures:	\$48,906	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	95.16%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$193,569	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$279	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,732	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$175,837	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,701	\$609,493	\$29,815
Per Capita Debt:	\$7	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$459,844	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$663	\$79,092	\$947
Revenue Collected During FY 14:	\$175,213	\$321,951	\$89,373
Expenditures During FY 14:	\$203,198	\$319,515	\$97,232
Per Capita Revenue:	\$252	\$78,578	\$229
Per Capita Expenditures:	\$293	\$76,774	\$261
Operating Income (loss):	-\$27,985	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	225.82%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$458,859	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$661	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$152,000	\$609,493	\$29,815
Per Capita Debt:	\$661	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,110,962	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$4,830	\$79,092	\$947
Revenue Collected During FY 14:	\$60,535	\$321,951	\$89,373
Expenditures During FY 14:	\$84,538	\$319,515	\$97,232
Per Capita Revenue:	\$263	\$78,578	\$229
Per Capita Expenditures:	\$368	\$76,774	\$261
Operating Income (loss):	-\$24,003	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	1285.76%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,086,959	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$4,726	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$18,966,150	\$8,931,204	\$2,656,302
Per Capita Debt:	\$3,433	\$1,369	\$683
General Obligation Debt over EAV:	6.05%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,659,110	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$481	\$1,598	\$1,215
Revenue Collected During FY 14:	\$536,064	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$239,347	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$97	\$478	\$340
Per Capita Expenditures:	\$43	\$457	\$327
Operating Income (loss):	\$296,717	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	1187.69%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,842,693	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$515	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,289,528	\$8,931,204	\$2,656,302
Per Capita Debt:	\$268	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,726,106	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$553	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,979,214	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,707,392	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$349	\$478	\$340
Per Capita Expenditures:	\$317	\$457	\$327
Operating Income (loss):	\$271,822	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	182.71%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$4,946,550	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$579	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Wilmette Village		
Unit Code:	016/605/32	County:	Cook
Fiscal Year End:	12/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$69,846,225		
Equalized Assessed Valuation:	\$1,560,585,761		
Population:	27,087		
Employees:			
Full Time:			217
Part Time:			64
Salaries Paid:			\$18,948,465

Blended Component Units

Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$8,528,441	\$24,375,315	\$19,593,903
Per Capita Beginning Fund Balance:	\$315	\$513	\$441
Revenue Collected During FY 14:	\$34,373,914	\$53,021,753	\$40,071,062
Expenditures During FY 14:	\$33,196,624	\$50,940,085	\$39,626,744
Per Capita Revenue:	\$1,269	\$1,047	\$1,013
Per Capita Expenditures:	\$1,226	\$1,008	\$967
Revenues over (under) Expenditures:	\$1,177,290	\$2,081,667	\$1,510,794
Ratio of Fund Balance to Expenditures:	32.07%	54.88%	52.77%
Ending Fund Balance for FY 14:	\$10,645,731	\$24,607,069	\$19,386,042
Per Capita Ending Fund Balance:	\$393	\$516	\$439

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$749,557	\$10,485,771	\$7,728,378
Total Unrestricted Net Assets:	\$4,888,765	\$2,646,418	\$7,478,443



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$96,737,632	\$81,108,167	\$55,205,755
Per Capita Debt:	\$3,571	\$1,521	\$1,337
General Obligation Debt over EAV:	5.62%	4.94%	3.84%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$50,148,883	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$1,851	\$1,355	\$1,126
Revenue Collected During FY 14:	\$12,197,650	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$10,283,981	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$450	\$418	\$307
Per Capita Expenditures:	\$380	\$399	\$297
Operating Income (loss):	\$1,913,669	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	496.98%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$51,109,770	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$1,887	\$1,392	\$1,191



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wilmington City	
Unit Code:	099/120/30	County: Will
Fiscal Year End:	4/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$20,200,949	
Equalized Assessed Valuation:	\$129,676,852	
Population:	6,212	
Employees:		
	Full Time:	49
	Part Time:	23
	Salaries Paid:	\$2,391,255

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,058,505	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$170	\$605	\$440
Revenue Collected During FY 14:	\$4,102,126	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$4,787,043	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$660	\$812	\$637
Per Capita Expenditures:	\$771	\$769	\$619
Revenues over (under) Expenditures:	-\$684,917	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	12.01%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$574,738	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$93	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$338,262	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$1,451,772	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$13,095,028	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,108	\$1,369	\$683
General Obligation Debt over EAV:	9.01%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$9,019,400	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,452	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,948,306	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$3,075,606	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$475	\$478	\$340
Per Capita Expenditures:	\$495	\$457	\$327
Operating Income (loss):	-\$127,300	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	328.93%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$10,116,470	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,629	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$279,406	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$482	\$24,836	\$493
Revenue Collected During FY 14:	\$132,629	\$369,367	\$116,057
Expenditures During FY 14:	\$150,927	\$363,149	\$110,784
Per Capita Revenue:	\$229	\$93,141	\$321
Per Capita Expenditures:	\$260	\$94,207	\$304
Revenues over (under) Expenditures:	-\$18,298	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	173.61%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$262,029	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$452	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$94,386	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$167,643	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,190,796	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,053	\$79,092	\$947
Revenue Collected During FY 14:	\$116,521	\$321,951	\$89,373
Expenditures During FY 14:	\$155,416	\$319,515	\$97,232
Per Capita Revenue:	\$201	\$78,578	\$229
Per Capita Expenditures:	\$268	\$76,774	\$261
Operating Income (loss):	-\$38,895	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	740.58%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,150,980	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,984	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,241,875	\$8,931,204	\$2,656,302
Per Capita Debt:	\$2,068	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,080,125	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,964	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,477,726	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$1,420,680	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$942	\$478	\$340
Per Capita Expenditures:	\$906	\$457	\$327
Operating Income (loss):	\$57,046	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	220.82%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$3,137,171	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,001	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Windsor Village

Unit Code: 066/055/32 County: Mercer

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$552,992

Equalized Assessed Valuation: \$6,550,982

Population: 748

Employees:

Full Time:	1
Part Time:	19
Salaries Paid:	\$79,164

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$185,719	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$248	\$24,836	\$493
Revenue Collected During FY 14:	\$222,671	\$369,367	\$116,057
Expenditures During FY 14:	\$186,328	\$363,149	\$110,784
Per Capita Revenue:	\$298	\$93,141	\$321
Per Capita Expenditures:	\$249	\$94,207	\$304
Revenues over (under) Expenditures:	\$36,343	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	103.68%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$193,188	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$258	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,834	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$99,354	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$71,986	\$609,493	\$29,815
Per Capita Debt:	\$96	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$235,069	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$314	\$79,092	\$947
Revenue Collected During FY 14:	\$64,131	\$321,951	\$89,373
Expenditures During FY 14:	\$51,715	\$319,515	\$97,232
Per Capita Revenue:	\$86	\$78,578	\$229
Per Capita Expenditures:	\$69	\$76,774	\$261
Operating Income (loss):	\$12,416	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	534.39%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$276,359	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$369	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Windsor City

Unit Code: 086/060/30 County: Shelby

Fiscal Year End: 4/30/2014

Accounting Method: Combination

Appropriation or Budget: \$1,234,250

Equalized Assessed Valuation: \$8,767,425

Population: 1,125

Employees:

 Full Time: 5

 Part Time: 30

 Salaries Paid: \$226,389

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$243,537	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$216	\$605	\$440
Revenue Collected During FY 14:	\$442,054	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$446,297	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$393	\$812	\$637
Per Capita Expenditures:	\$397	\$769	\$619
Revenues over (under) Expenditures:	-\$4,243	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	63.40%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$282,942	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$252	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$111,906	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$208,671	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$31,593	\$8,931,204	\$2,656,302
Per Capita Debt:	\$28	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$655,329	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$583	\$1,598	\$1,215
Revenue Collected During FY 14:	\$321,028	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$232,516	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$285	\$478	\$340
Per Capita Expenditures:	\$207	\$457	\$327
Operating Income (loss):	\$88,512	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	301.23%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$700,417	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$623	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$9,731,897	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,025	\$1,369	\$683
General Obligation Debt over EAV:	0.11%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$8,771,122	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$924	\$1,598	\$1,215
Revenue Collected During FY 14:	\$6,398,439	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$4,508,838	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$674	\$478	\$340
Per Capita Expenditures:	\$475	\$457	\$327
Operating Income (loss):	\$1,889,601	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	236.68%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$10,671,337	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,124	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,787,463	\$8,931,204	\$2,656,302
Per Capita Debt:	\$576	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,073,041	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$346	\$1,598	\$1,215
Revenue Collected During FY 14:	\$1,256,889	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$805,138	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$405	\$478	\$340
Per Capita Expenditures:	\$260	\$457	\$327
Operating Income (loss):	\$451,751	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	214.22%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,724,792	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$556	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Winnetka Village		
Unit Code:	016/610/32	County:	Cook
Fiscal Year End:	12/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,593,333		
Equalized Assessed Valuation:	\$1,224,202,737		
Population:	12,422		
Employees:			
Full Time:			151
Part Time:			11
Salaries Paid:			\$15,292,029

Blended Component Units

Number Submitted = 2
Firefighters Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$18,537,739	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$1,492	\$605	\$440
Revenue Collected During FY 14:	\$23,769,935	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$22,441,432	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$1,914	\$812	\$637
Per Capita Expenditures:	\$1,807	\$769	\$619
Revenues over (under) Expenditures:	\$1,328,503	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	90.07%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$20,212,556	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$1,627	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,131,857	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$20,470,416	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$21,358,024	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,719	\$1,369	\$683
General Obligation Debt over EAV:	1.35%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$52,858,454	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$4,255	\$1,598	\$1,215
Revenue Collected During FY 14:	\$22,472,697	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$21,918,501	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$1,809	\$478	\$340
Per Capita Expenditures:	\$1,764	\$457	\$327
Operating Income (loss):	\$554,196	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	240.30%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$52,670,254	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$4,240	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$407,176	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$1,180	\$24,836	\$493
Revenue Collected During FY 14:	\$127,205	\$369,367	\$116,057
Expenditures During FY 14:	\$165,467	\$363,149	\$110,784
Per Capita Revenue:	\$369	\$93,141	\$321
Per Capita Expenditures:	\$480	\$94,207	\$304
Revenues over (under) Expenditures:	-\$38,262	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	222.95%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$368,914	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$1,069	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$730,959	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$15,136	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$739,969	\$609,493	\$29,815
Per Capita Debt:	\$2,145	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$818,597	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$2,373	\$79,092	\$947
Revenue Collected During FY 14:	\$72,442	\$321,951	\$89,373
Expenditures During FY 14:	\$92,325	\$319,515	\$97,232
Per Capita Revenue:	\$210	\$78,578	\$229
Per Capita Expenditures:	\$268	\$76,774	\$261
Operating Income (loss):	-\$19,883	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	1152.97%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,064,482	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$3,085	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,574,853	\$8,931,204	\$2,656,302
Per Capita Debt:	\$235	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,074,525	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$310	\$1,598	\$1,215
Revenue Collected During FY 14:	\$687,170	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$684,758	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$103	\$478	\$340
Per Capita Expenditures:	\$102	\$457	\$327
Operating Income (loss):	\$2,412	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	303.31%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$2,076,937	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$310	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$881,182	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$976	\$79,092	\$947
Revenue Collected During FY 14:	\$317,599	\$321,951	\$89,373
Expenditures During FY 14:	\$308,094	\$319,515	\$97,232
Per Capita Revenue:	\$352	\$78,578	\$229
Per Capita Expenditures:	\$341	\$76,774	\$261
Operating Income (loss):	\$9,505	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	296.54%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$913,611	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,012	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Wonder Lake Village**

Unit Code: **063/107/32** County: **Mchenry**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,324,000**

Equalized Assessed Valuation: **\$70,840,192**

Population: **3,971**

Employees:

 Full Time: **1**

 Part Time: **35**

 Salaries Paid: **\$307,312**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$789,606	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$199	\$605	\$440
Revenue Collected During FY 14:	\$1,250,876	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$1,339,984	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$315	\$812	\$637
Per Capita Expenditures:	\$337	\$769	\$619
Revenues over (under) Expenditures:	-\$89,108	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	53.71%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$719,672	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$181	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$499,429	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$461,459	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,911,294	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,740	\$1,369	\$683
General Obligation Debt over EAV:	5.99%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,207,583	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$304	\$1,598	\$1,215
Revenue Collected During FY 14:	\$919,485	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$661,809	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$232	\$478	\$340
Per Capita Expenditures:	\$167	\$457	\$327
Operating Income (loss):	\$257,676	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	236.76%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,566,876	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$395	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$15,966,326	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,143	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$24,300,762	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,740	\$1,598	\$1,215
Revenue Collected During FY 14:	\$7,903,023	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$8,291,317	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$566	\$478	\$340
Per Capita Expenditures:	\$594	\$457	\$327
Operating Income (loss):	-\$388,294	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	288.62%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$23,930,773	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,713	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wood River City		
Unit Code:	057/130/30	County:	Madison
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,710,932		
Equalized Assessed Valuation:	\$117,288,987		
Population:	10,657		
Employees:			
Full Time:	67		
Part Time:	125		
Salaries Paid:	\$4,932,228		

Blended Component Units

Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$6,309,229	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$592	\$605	\$440
Revenue Collected During FY 14:	\$10,196,037	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$10,975,132	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$957	\$812	\$637
Per Capita Expenditures:	\$1,030	\$769	\$619
Revenues over (under) Expenditures:	-\$779,095	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	42.57%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$4,672,198	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$438	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,129,310	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$6,452,743	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$9,130,757	\$8,931,204	\$2,656,302
Per Capita Debt:	\$857	\$1,369	\$683
General Obligation Debt over EAV:	0.19%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$21,127,379	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,982	\$1,598	\$1,215
Revenue Collected During FY 14:	\$6,609,278	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$4,401,244	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$620	\$478	\$340
Per Capita Expenditures:	\$413	\$457	\$327
Operating Income (loss):	\$2,208,034	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	531.62%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$23,397,895	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$2,196	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Woodhull Village**

Unit Code: **037/080/32** County: **Henry**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$821,000**

Equalized Assessed Valuation: **\$12,239,573**

Population: **811**

Employees:

 Full Time: **3**

 Part Time: **18**

 Salaries Paid: **\$190,593**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$270,000	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$333	\$24,836	\$493
Revenue Collected During FY 14:	\$478,030	\$369,367	\$116,057
Expenditures During FY 14:	\$397,952	\$363,149	\$110,784
Per Capita Revenue:	\$589	\$93,141	\$321
Per Capita Expenditures:	\$491	\$94,207	\$304
Revenues over (under) Expenditures:	\$80,078	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	70.49%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$280,512	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$346	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$94,574	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$185,938	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$230,081	\$609,493	\$29,815
Per Capita Debt:	\$284	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$351,322	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$433	\$79,092	\$947
Revenue Collected During FY 14:	\$232,992	\$321,951	\$89,373
Expenditures During FY 14:	\$247,445	\$319,515	\$97,232
Per Capita Revenue:	\$287	\$78,578	\$229
Per Capita Expenditures:	\$305	\$76,774	\$261
Operating Income (loss):	-\$14,453	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	164.25%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$406,435	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$501	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Woodland Village**

Unit Code: **038/115/32** County: **Iroquois**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$502,800**

Equalized Assessed Valuation: **\$1,727,039**

Population: **324**

Employees:

 Full Time:

 Part Time: **17**

 Salaries Paid: **\$19,834**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$174,175	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$538	\$24,836	\$493
Revenue Collected During FY 14:	\$92,474	\$369,367	\$116,057
Expenditures During FY 14:	\$73,462	\$363,149	\$110,784
Per Capita Revenue:	\$285	\$93,141	\$321
Per Capita Expenditures:	\$227	\$94,207	\$304
Revenues over (under) Expenditures:	\$19,012	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	263.46%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$193,545	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$597	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,864	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$168,681	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$423	\$609,493	\$29,815
Per Capita Debt:	\$1	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$12,088	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$37	\$79,092	\$947
Revenue Collected During FY 14:	\$44,314	\$321,951	\$89,373
Expenditures During FY 14:	\$43,552	\$319,515	\$97,232
Per Capita Revenue:	\$137	\$78,578	\$229
Per Capita Expenditures:	\$134	\$76,774	\$261
Operating Income (loss):	\$762	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	28.68%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$12,492	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$39	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$70,314	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$10	\$605	\$440
Revenue Collected During FY 14:	\$202,880	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$191,515	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$29	\$812	\$637
Per Capita Expenditures:	\$28	\$769	\$619
Revenues over (under) Expenditures:	\$11,365	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	42.65%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$81,679	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$12	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,462	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$58,217	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,389,768	\$8,931,204	\$2,656,302
Per Capita Debt:	\$201	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,066,553	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$298	\$1,598	\$1,215
Revenue Collected During FY 14:	\$650,671	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$785,786	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$94	\$478	\$340
Per Capita Expenditures:	\$113	\$457	\$327
Operating Income (loss):	-\$135,115	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	245.80%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$1,931,438	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$279	\$1,625	\$1,255



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Woodridge Village		
Unit Code:	022/145/32	County:	Dupage
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,894,150		
Equalized Assessed Valuation:	\$1,013,404,816		
Population:	32,971		
Employees:			
Full Time:			119
Part Time:			6
Salaries Paid:			\$11,075,477

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$28,963,264	\$24,375,315	\$19,593,903
Per Capita Beginning Fund Balance:	\$878	\$513	\$441
Revenue Collected During FY 14:	\$22,719,255	\$53,021,753	\$40,071,062
Expenditures During FY 14:	\$21,930,827	\$50,940,085	\$39,626,744
Per Capita Revenue:	\$689	\$1,047	\$1,013
Per Capita Expenditures:	\$665	\$1,008	\$967
Revenues over (under) Expenditures:	\$788,428	\$2,081,667	\$1,510,794
Ratio of Fund Balance to Expenditures:	131.77%	54.88%	52.77%
Ending Fund Balance for FY 14:	\$28,898,105	\$24,607,069	\$19,386,042
Per Capita Ending Fund Balance:	\$876	\$516	\$439

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,221,300	\$10,485,771	\$7,728,378
Total Unrestricted Net Assets:	\$31,204,216	\$2,646,418	\$7,478,443



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$23,706,296	\$81,108,167	\$55,205,755
Per Capita Debt:	\$719	\$1,521	\$1,337
General Obligation Debt over EAV:	2.02%	4.94%	3.84%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$24,991,956	\$69,970,595	\$47,959,823
Per Capita Beginning Retained Earnings for FY 14:	\$758	\$1,355	\$1,126
Revenue Collected During FY 14:	\$8,574,444	\$22,088,329	\$13,107,976
Expenditures During FY 14:	\$9,419,608	\$21,127,660	\$12,128,269
Per Capita Revenue:	\$260	\$418	\$307
Per Capita Expenditures:	\$286	\$399	\$297
Operating Income (loss):	-\$845,164	\$960,670	\$504,828
Ratio of Retained Earnings to Expenditures:	256.64%	441.53%	357.73%
Ending Retained Earnings for FY 14:	\$24,174,475	\$71,562,524	\$50,177,303
Per Capita Ending Retained Earnings:	\$733	\$1,392	\$1,191



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$515,581	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,011	\$79,092	\$947
Revenue Collected During FY 14:	\$55,581	\$321,951	\$89,373
Expenditures During FY 14:	\$60,164	\$319,515	\$97,232
Per Capita Revenue:	\$109	\$78,578	\$229
Per Capita Expenditures:	\$118	\$76,774	\$261
Operating Income (loss):	-\$4,583	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	818.64%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$492,525	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$966	\$73,505	\$950



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Woodstock City		
Unit Code:	063/115/30	County:	Mchenry
Fiscal Year End:	4/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$31,848,500		
Equalized Assessed Valuation:	\$439,805,805		
Population:	24,658		
Employees:			
Full Time:			137
Part Time:			149
Salaries Paid:			\$10,298,271

Blended Component Units

Number Submitted = 1
Woodstock Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$8,698,977	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$353	\$605	\$440
Revenue Collected During FY 14:	\$18,167,133	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$17,342,617	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$737	\$812	\$637
Per Capita Expenditures:	\$703	\$769	\$619
Revenues over (under) Expenditures:	\$824,516	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	50.57%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$8,770,661	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$356	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,892,263	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$4,920,191	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$22,009,704	\$8,931,204	\$2,656,302
Per Capita Debt:	\$893	\$1,369	\$683
General Obligation Debt over EAV:	0.74%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$37,751,921	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$1,531	\$1,598	\$1,215
Revenue Collected During FY 14:	\$4,912,353	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$4,906,190	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$199	\$478	\$340
Per Capita Expenditures:	\$199	\$457	\$327
Operating Income (loss):	\$6,163	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	756.62%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$37,121,079	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$1,505	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Worden Village

Unit Code: 057/135/32 **County:** Madison

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,361,499

Equalized Assessed Valuation: \$13,013,059

Population: 1,044

Employees:

Full Time: 4

Part Time: 3

Salaries Paid: \$203,093

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$208,851	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$200	\$605	\$440
Revenue Collected During FY 14:	\$539,084	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$564,261	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$516	\$812	\$637
Per Capita Expenditures:	\$540	\$769	\$619
Revenues over (under) Expenditures:	-\$25,177	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	32.55%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$183,674	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$176	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,508	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$124,166	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,030,954	\$8,931,204	\$2,656,302
Per Capita Debt:	\$988	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$764,381	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$732	\$1,598	\$1,215
Revenue Collected During FY 14:	\$510,994	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$349,788	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$489	\$478	\$340
Per Capita Expenditures:	\$335	\$457	\$327
Operating Income (loss):	\$161,206	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	264.61%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$925,587	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$887	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$8,551,403	\$8,931,204	\$2,656,302
Per Capita Debt:	\$788	\$1,369	\$683
General Obligation Debt over EAV:	0.67%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,236,138	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$391	\$1,598	\$1,215
Revenue Collected During FY 14:	\$2,597,183	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$2,435,115	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$239	\$478	\$340
Per Capita Expenditures:	\$225	\$457	\$327
Operating Income (loss):	\$162,068	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	180.62%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$4,398,210	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$406	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$390,673	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$394	\$24,836	\$493
Revenue Collected During FY 14:	\$462,406	\$369,367	\$116,057
Expenditures During FY 14:	\$407,867	\$363,149	\$110,784
Per Capita Revenue:	\$467	\$93,141	\$321
Per Capita Expenditures:	\$412	\$94,207	\$304
Revenues over (under) Expenditures:	\$54,539	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	106.38%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$433,899	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$438	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$288,787	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$145,112	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$549,667	\$609,493	\$29,815
Per Capita Debt:	\$555	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,435,000	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,448	\$79,092	\$947
Revenue Collected During FY 14:	\$302,294	\$321,951	\$89,373
Expenditures During FY 14:	\$225,644	\$319,515	\$97,232
Per Capita Revenue:	\$305	\$78,578	\$229
Per Capita Expenditures:	\$228	\$76,774	\$261
Operating Income (loss):	\$76,650	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	674.94%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$1,522,963	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,537	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$953,648	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$670	\$605	\$440
Revenue Collected During FY 14:	\$713,275	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$880,664	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$501	\$812	\$637
Per Capita Expenditures:	\$618	\$769	\$619
Revenues over (under) Expenditures:	-\$167,389	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	98.79%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$869,996	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$611	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,827	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	\$847,169	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,524,000	\$8,931,204	\$2,656,302
Per Capita Debt:	\$1,772	\$1,369	\$683
General Obligation Debt over EAV:	0.00%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$5,253,471	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$3,689	\$1,598	\$1,215
Revenue Collected During FY 14:	\$609,766	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$819,367	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$428	\$478	\$340
Per Capita Expenditures:	\$575	\$457	\$327
Operating Income (loss):	-\$209,601	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	608.54%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$4,986,184	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$3,502	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$160,391	\$609,493	\$29,815
Per Capita Debt:	\$410	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$535,164	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,369	\$79,092	\$947
Revenue Collected During FY 14:	\$161,343	\$321,951	\$89,373
Expenditures During FY 14:	\$164,527	\$319,515	\$97,232
Per Capita Revenue:	\$413	\$78,578	\$229
Per Capita Expenditures:	\$421	\$76,774	\$261
Operating Income (loss):	-\$3,184	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	320.52%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$527,335	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,349	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Yates City Village

Unit Code: 048/075/32 County: Knox

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$872,200

Equalized Assessed Valuation: \$7,365,216

Population: 685

Employees:

 Full Time: 2

 Part Time: 22

 Salaries Paid: \$138,355

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$355,622	\$332,008	\$170,045
Per Capita Beginning Fund Balance:	\$519	\$24,836	\$493
Revenue Collected During FY 14:	\$210,618	\$369,367	\$116,057
Expenditures During FY 14:	\$166,296	\$363,149	\$110,784
Per Capita Revenue:	\$307	\$93,141	\$321
Per Capita Expenditures:	\$243	\$94,207	\$304
Revenues over (under) Expenditures:	\$44,322	\$6,218	\$6,077
Ratio of Fund Balance to Expenditures:	238.68%	257.35%	167.68%
Ending Fund Balance for FY 14:	\$396,923	\$351,006	\$180,864
Per Capita Ending Fund Balance:	\$579	\$24,676	\$533

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$119,418	\$123,269	\$26,022
Total Unrestricted Net Assets:	\$277,505	-\$99,435	\$82,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$52,000	\$609,493	\$29,815
Per Capita Debt:	\$76	\$180,001	\$67
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$907,581	\$897,527	\$391,069
Per Capita Beginning Retained Earnings for FY 14:	\$1,325	\$79,092	\$947
Revenue Collected During FY 14:	\$266,070	\$321,951	\$89,373
Expenditures During FY 14:	\$317,428	\$319,515	\$97,232
Per Capita Revenue:	\$388	\$78,578	\$229
Per Capita Expenditures:	\$463	\$76,774	\$261
Operating Income (loss):	-\$51,358	\$2,436	\$
Ratio of Retained Earnings to Expenditures:	270.69%	404.33%	318.12%
Ending Retained Earnings for FY 14:	\$859,244	\$893,250	\$392,538
Per Capita Ending Retained Earnings:	\$1,254	\$73,505	\$950



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$799,159	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$444	\$1,598	\$1,215
Revenue Collected During FY 14:	\$417,802	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$371,195	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$232	\$478	\$340
Per Capita Expenditures:	\$206	\$457	\$327
Operating Income (loss):	\$46,607	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	227.85%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$845,766	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$470	\$1,625	\$1,255



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Zion City**

Unit Code: **049/215/30** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$37,399,336**

Equalized Assessed Valuation: **\$244,018,455**

Population: **24,413**

Employees:

Full Time: **127**

Part Time: **34**

Salaries Paid: **\$10,146,135**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,270,273	\$3,677,062	\$1,656,703
Per Capita Beginning Fund Balance:	\$93	\$605	\$440
Revenue Collected During FY 14:	\$24,630,032	\$5,702,258	\$2,724,997
Expenditures During FY 14:	\$20,677,853	\$5,491,101	\$2,627,902
Per Capita Revenue:	\$1,009	\$812	\$637
Per Capita Expenditures:	\$847	\$769	\$619
Revenues over (under) Expenditures:	\$3,952,179	\$211,157	\$82,760
Ratio of Fund Balance to Expenditures:	19.75%	90.40%	74.76%
Ending Fund Balance for FY 14:	\$4,084,271	\$3,659,156	\$1,696,316
Per Capita Ending Fund Balance:	\$167	\$617	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,202,976	\$1,648,859	\$607,219
Total Unrestricted Net Assets:	-\$2,478,301	\$627,838	\$690,872



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$14,902,793	\$8,931,204	\$2,656,302
Per Capita Debt:	\$610	\$1,369	\$683
General Obligation Debt over EAV:	4.10%	2.77%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$6,005,413	\$9,537,735	\$3,842,072
Per Capita Beginning Retained Earnings for FY 14:	\$246	\$1,598	\$1,215
Revenue Collected During FY 14:	\$4,926,284	\$2,867,651	\$1,249,280
Expenditures During FY 14:	\$5,490,277	\$2,739,346	\$1,190,005
Per Capita Revenue:	\$202	\$478	\$340
Per Capita Expenditures:	\$225	\$457	\$327
Operating Income (loss):	-\$563,993	\$128,305	\$26,721
Ratio of Retained Earnings to Expenditures:	97.07%	401.79%	336.38%
Ending Retained Earnings for FY 14:	\$5,329,552	\$9,698,572	\$3,929,109
Per Capita Ending Retained Earnings:	\$218	\$1,625	\$1,255