



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Jacksonville City		
Unit Code:	069/025/30	County:	Morgan
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,679,478		
Equalized Assessed Valuation:	\$232,368,413		
Population:	19,446		
Employees:	Full Time:	187	
	Part Time:	75	
	Salaries Paid:	\$9,603,166	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$18,282,083	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$940	\$612	\$463
Revenue Collected During FY 15:	\$17,644,836	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$15,607,970	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$907	\$821	\$659
Per Capita Expenditures:	\$803	\$803	\$645
Revenues over (under) Expenditures:	\$2,036,866	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	121.45%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$18,956,344	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$975	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,924,074	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$10,731,368	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,433,334	\$9,823,032	\$2,646,376
Per Capita Debt:	\$279	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$35,231,714	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,812	\$1,618	\$1,243
Revenue Collected During FY 15:	\$8,475,015	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$6,953,336	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$436	\$487	\$345
Per Capita Expenditures:	\$358	\$471	\$335
Operating Income (loss):	\$1,521,679	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	529.08%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$36,789,020	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,892	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$55,437	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$151	\$866	\$533
Revenue Collected During FY 15:	\$83,282	\$288,431	\$121,355
Expenditures During FY 15:	\$90,249	\$274,051	\$113,026
Per Capita Revenue:	\$227	\$714	\$328
Per Capita Expenditures:	\$246	\$690	\$307
Revenues over (under) Expenditures:	-\$6,967	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	53.71%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$48,470	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$132	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,983	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$34,934	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$121,000	\$417,897	\$29,671
Per Capita Debt:	\$330	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,002,759	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,732	\$2,382	\$952
Revenue Collected During FY 15:	\$229,956	\$255,721	\$88,075
Expenditures During FY 15:	\$255,692	\$244,740	\$95,060
Per Capita Revenue:	\$627	\$672	\$238
Per Capita Expenditures:	\$697	\$680	\$254
Operating Income (loss):	-\$25,736	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	382.11%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$977,023	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,662	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$94,528	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$883	\$866	\$533
Revenue Collected During FY 15:	\$21,780	\$288,431	\$121,355
Expenditures During FY 15:	\$24,445	\$274,051	\$113,026
Per Capita Revenue:	\$204	\$714	\$328
Per Capita Expenditures:	\$228	\$690	\$307
Revenues over (under) Expenditures:	-\$2,665	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	375.79%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$91,863	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$859	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,076	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$60,787	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$101,310	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$947	\$2,382	\$952
Revenue Collected During FY 15:	\$28,321	\$255,721	\$88,075
Expenditures During FY 15:	\$33,458	\$244,740	\$95,060
Per Capita Revenue:	\$265	\$672	\$238
Per Capita Expenditures:	\$313	\$680	\$254
Operating Income (loss):	-\$5,137	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	287.44%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$96,173	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$899	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Jerome Village**

Unit Code: **083/060/32** County: **Sangamon**

Fiscal Year End: **4/30/2015**

Accounting Method: **Combination**

Appropriation or Budget: **\$1,880,050**

Equalized Assessed Valuation: **\$26,973,079**

Population: **1,662**

Employees:

 Full Time: **10**

 Part Time: **11**

 Salaries Paid: **\$513,315**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$	\$612	\$463
Revenue Collected During FY 15:	\$1,186,892	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,031,310	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$714	\$821	\$659
Per Capita Expenditures:	\$621	\$803	\$645
Revenues over (under) Expenditures:	\$155,582	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	15.09%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$155,582	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$94	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$252,311	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$31,219	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$20,358	\$9,823,032	\$2,646,376
Per Capita Debt:	\$12	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$	\$1,618	\$1,243
Revenue Collected During FY 15:	\$502,438	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$467,053	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$302	\$487	\$345
Per Capita Expenditures:	\$281	\$471	\$335
Operating Income (loss):	\$35,385	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	7.58%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$35,385	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$21	\$1,649	\$1,285



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2015

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 15:	\$3,971,912	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$469	\$612	\$463
Revenue Collected During FY 15:	\$5,839,051	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$6,620,649	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$690	\$821	\$659
Per Capita Expenditures:	\$782	\$803	\$645
Revenues over (under) Expenditures:	-\$781,598	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	49.20%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,257,224	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$385	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,679,057	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$578,167	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$20,597,296	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,433	\$1,434	\$715
General Obligation Debt over EAV:	14.46%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$8,169,097	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$965	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,747,153	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,641,885	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$443	\$487	\$345
Per Capita Expenditures:	\$430	\$471	\$335
Operating Income (loss):	\$105,268	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	227.20%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$8,274,365	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$977	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$69,273	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$311	\$866	\$533
Revenue Collected During FY 15:	\$55,412	\$288,431	\$121,355
Expenditures During FY 15:	\$44,360	\$274,051	\$113,026
Per Capita Revenue:	\$248	\$714	\$328
Per Capita Expenditures:	\$199	\$690	\$307
Revenues over (under) Expenditures:	\$11,052	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	181.08%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$80,325	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$360	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$51,945	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$30,792	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$20,571	\$417,897	\$29,671
Per Capita Debt:	\$92	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$526,238	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,360	\$2,382	\$952
Revenue Collected During FY 15:	\$40,813	\$255,721	\$88,075
Expenditures During FY 15:	\$44,473	\$244,740	\$95,060
Per Capita Revenue:	\$183	\$672	\$238
Per Capita Expenditures:	\$199	\$680	\$254
Operating Income (loss):	-\$3,660	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1175.05%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$522,578	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,343	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Johnsburg Village**

Unit Code: **063/105/32** County: **Mchenry**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,753,020**

Equalized Assessed Valuation: **\$172,202,663**

Population: **6,734**

Employees:

 Full Time: **20**

 Part Time: **5**

 Salaries Paid: **\$1,516,505**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,336,583	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$644	\$612	\$463
Revenue Collected During FY 15:	\$4,529,653	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,001,559	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$673	\$821	\$659
Per Capita Expenditures:	\$594	\$803	\$645
Revenues over (under) Expenditures:	\$528,094	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	116.88%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$4,677,059	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$695	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,592,581	\$7,168	\$
Total Unreserved Funds:	\$3,084,478	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$921,407	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$3,385,563	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,276,500	\$9,823,032	\$2,646,376
Per Capita Debt:	\$487	\$1,434	\$715
General Obligation Debt over EAV:	0.59%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,858,497	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$721	\$1,618	\$1,243
Revenue Collected During FY 15:	\$226,769	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$691,296	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$34	\$487	\$345
Per Capita Expenditures:	\$103	\$471	\$335
Operating Income (loss):	-\$464,527	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	638.60%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,414,633	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$656	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Johnsonville Village**

Unit Code: **096/030/32** County: **Wayne**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$34,350**

Equalized Assessed Valuation: **\$290,033**

Population: **69**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$3,779**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$71,797	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,041	\$866	\$533
Revenue Collected During FY 15:	\$15,292	\$288,431	\$121,355
Expenditures During FY 15:	\$14,939	\$274,051	\$113,026
Per Capita Revenue:	\$222	\$714	\$328
Per Capita Expenditures:	\$217	\$690	\$307
Revenues over (under) Expenditures:	\$353	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	482.96%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$72,150	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,046	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$72,150	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Johnston City City		
Unit Code:	100/060/30	County:	Williamson
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,058,000		
Equalized Assessed Valuation:	\$17,537,474		
Population:	3,524		
Employees:			
Full Time:			19
Part Time:			17
Salaries Paid:			\$838,105

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,283,472	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$648	\$612	\$463
Revenue Collected During FY 15:	\$2,432,405	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,843,888	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$690	\$821	\$659
Per Capita Expenditures:	\$523	\$803	\$645
Revenues over (under) Expenditures:	\$588,517	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	150.30%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,771,451	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$786	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$644,492	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,126,959	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$203,559	\$9,823,032	\$2,646,376
Per Capita Debt:	\$58	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,803,332	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,931	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,781,906	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,109,311	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$506	\$487	\$345
Per Capita Expenditures:	\$315	\$471	\$335
Operating Income (loss):	\$672,595	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	684.85%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$7,597,076	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,156	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Joliet City		
Unit Code:	099/055/30	County:	Will
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$318,304,774		
Equalized Assessed Valuation:	\$2,575,660,521		
Population:	147,433		
Employees:			
Full Time:	802		
Part Time:	91		
Salaries Paid:	\$87,008,376		

Blended Component Units

Number Submitted = 2
Joliet Firefighters' Pension Fund
Joliet Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$65,808,084	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$446	\$494	\$440
Revenue Collected During FY 15:	\$177,418,021	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$176,848,893	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,203	\$1,072	\$1,060
Per Capita Expenditures:	\$1,200	\$1,025	\$976
Revenues over (under) Expenditures:	\$569,128	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	38.54%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$68,155,735	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$462	\$494	\$453

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,655,939	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$398,698,215	-\$39,339,571	-\$8,099,011



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$78,828,729	\$108,290,695	\$65,832,873
Per Capita Debt:	\$535	\$2,035	\$1,592
General Obligation Debt over EAV:	0.36%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$264,068,397	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1,791	\$1,364	\$1,150
Revenue Collected During FY 15:	\$45,832,391	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$40,631,627	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$311	\$438	\$323
Per Capita Expenditures:	\$276	\$428	\$330
Operating Income (loss):	\$5,200,764	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	616.03%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$250,304,430	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1,698	\$1,361	\$1,123



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Jonesboro City		
Unit Code:	091/030/30	County:	Union
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,177,060		
Equalized Assessed Valuation:	\$15,081,653		
Population:	1,788		
Employees:			
Full Time:	13		
Part Time:	10		
Salaries Paid:	\$533,117		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$906,133	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$507	\$612	\$463
Revenue Collected During FY 15:	\$851,295	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$805,306	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$476	\$821	\$659
Per Capita Expenditures:	\$450	\$803	\$645
Revenues over (under) Expenditures:	\$45,989	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	196.77%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,584,622	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$886	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$164,783	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$694,331	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$9,823,032	\$2,646,376
Per Capita Debt:	\$	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,670,598	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.494	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,081,835	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$927,812	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$605	\$487	\$345
Per Capita Expenditures:	\$519	\$471	\$335
Operating Income (loss):	\$154,023	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	304.44%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,824,621	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.580	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Joppa Village**

Unit Code: 061/015/32 County: Massac

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$775,135

Equalized Assessed Valuation: \$775,135

Population: 348

Employees:

 Full Time:

 Part Time: 2

 Salaries Paid: \$40,173

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$256,311	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$737	\$866	\$533
Revenue Collected During FY 15:	\$202,798	\$288,431	\$121,355
Expenditures During FY 15:	\$138,055	\$274,051	\$113,026
Per Capita Revenue:	\$583	\$714	\$328
Per Capita Expenditures:	\$397	\$690	\$307
Revenues over (under) Expenditures:	\$64,743	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	232.56%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$321,054	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$923	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$150,715	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$170,339	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$352,445	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,013	\$2,382	\$952
Revenue Collected During FY 15:	\$73,563	\$255,721	\$88,075
Expenditures During FY 15:	\$111,422	\$244,740	\$95,060
Per Capita Revenue:	\$211	\$672	\$238
Per Capita Expenditures:	\$320	\$680	\$254
Operating Income (loss):	-\$37,859	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	282.34%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$314,586	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$904	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Joy Village**

Unit Code: **066/015/32** County: **Mercer**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$644,814**

Equalized Assessed Valuation: **\$2,828,958**

Population: **421**

Employees:

 Full Time: **2**

 Part Time: **3**

 Salaries Paid: **\$54,252**

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 15:	\$138,764	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$330	\$866	\$533
Revenue Collected During FY 15:	\$193,325	\$288,431	\$121,355
Expenditures During FY 15:	\$165,074	\$274,051	\$113,026
Per Capita Revenue:	\$459	\$714	\$328
Per Capita Expenditures:	\$392	\$690	\$307
Revenues over (under) Expenditures:	\$28,251	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	101.18%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$167,015	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$397	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$191,684	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$69,974	\$417,897	\$29,671
Per Capita Debt:	\$166	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$826,081	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,962	\$2,382	\$952
Revenue Collected During FY 15:	\$495,717	\$255,721	\$88,075
Expenditures During FY 15:	\$185,388	\$244,740	\$95,060
Per Capita Revenue:	\$1,177	\$672	\$238
Per Capita Expenditures:	\$440	\$680	\$254
Operating Income (loss):	\$310,329	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	614.52%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,139,239	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,706	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Junction Village**

Unit Code: **030/015/32** County: **Gallatin**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$70,000**

Equalized Assessed Valuation: **\$236,458**

Population: **129**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$1,980**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$161,637	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,253	\$866	\$533
Revenue Collected During FY 15:	\$23,203	\$288,431	\$121,355
Expenditures During FY 15:	\$28,969	\$274,051	\$113,026
Per Capita Revenue:	\$180	\$714	\$328
Per Capita Expenditures:	\$225	\$690	\$307
Revenues over (under) Expenditures:	-\$5,766	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	540.32%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$156,525	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,213	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,089	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$122,555	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$123,841	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$257	\$866	\$533
Revenue Collected During FY 15:	\$133,311	\$288,431	\$121,355
Expenditures During FY 15:	\$127,782	\$274,051	\$113,026
Per Capita Revenue:	\$277	\$714	\$328
Per Capita Expenditures:	\$265	\$690	\$307
Revenues over (under) Expenditures:	\$5,529	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	101.24%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$129,370	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$268	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,446	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$97,924	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$195,463	\$417,897	\$29,671
Per Capita Debt:	\$406	\$998	\$81
General Obligation Debt over EAV:	10.81%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$824,948	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,712	\$2,382	\$952
Revenue Collected During FY 15:	\$167,310	\$255,721	\$88,075
Expenditures During FY 15:	\$172,855	\$244,740	\$95,060
Per Capita Revenue:	\$347	\$672	\$238
Per Capita Expenditures:	\$359	\$680	\$254
Operating Income (loss):	-\$5,545	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	474.04%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$819,403	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,700	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Justice Village**

Unit Code: **016/285/32** County: **Cook**

Fiscal Year End: **12/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,039,901**

Equalized Assessed Valuation: **\$143,081,394**

Population: **13,022**

Employees:

Full Time:	40
Part Time:	42
Salaries Paid:	\$3,415,315

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 15:	\$4,725,760	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$363	\$612	\$463
Revenue Collected During FY 15:	\$8,891,446	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$7,946,460	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$683	\$821	\$659
Per Capita Expenditures:	\$610	\$803	\$645
Revenues over (under) Expenditures:	\$944,986	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	45.33%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,602,195	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$277	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,998,230	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$21,429,446	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$25,349,394	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,947	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,672,573	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$128	\$1,618	\$1,243
Revenue Collected During FY 15:	\$616,816	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$682,360	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$47	\$487	\$345
Per Capita Expenditures:	\$52	\$471	\$335
Operating Income (loss):	-\$65,544	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	217.92%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,487,029	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$114	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kampsville Village**

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

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$213,700**

Equalized Assessed Valuation: **\$2,612,835**

Population: **350**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$14,285**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$115,856	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$331	\$866	\$533
Revenue Collected During FY 15:	\$110,196	\$288,431	\$121,355
Expenditures During FY 15:	\$78,540	\$274,051	\$113,026
Per Capita Revenue:	\$315	\$714	\$328
Per Capita Expenditures:	\$224	\$690	\$307
Revenues over (under) Expenditures:	\$31,656	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	171.90%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$135,012	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$386	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,171	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$52,841	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$301.645	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$862	\$2,382	\$952
Revenue Collected During FY 15:	\$79.932	\$255,721	\$88,075
Expenditures During FY 15:	\$96.467	\$244,740	\$95,060
Per Capita Revenue:	\$228	\$672	\$238
Per Capita Expenditures:	\$276	\$680	\$254
Operating Income (loss):	-\$16.535	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	308.51%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$297.610	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$850	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kane Village**

Unit Code: 031/030/32 County: Greene

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$198,182

Equalized Assessed Valuation: \$1,659,441

Population: 1,500

Employees:

 Full Time:

 Part Time: 20

 Salaries Paid: \$33,802

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$178,487	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$119	\$612	\$463
Revenue Collected During FY 15:	\$86,372	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$68,249	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$58	\$821	\$659
Per Capita Expenditures:	\$45	\$803	\$645
Revenues over (under) Expenditures:	\$18,123	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	282.80%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$193,008	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$129	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$49,434	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$143,574	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$575,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$383	\$1,434	\$715
General Obligation Debt over EAV:	34.65%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$628,268	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$419	\$1,618	\$1,243
Revenue Collected During FY 15:	\$100,692	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$129,933	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$67	\$487	\$345
Per Capita Expenditures:	\$87	\$471	\$335
Operating Income (loss):	-\$29,241	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	463.80%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$602,629	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$402	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$221,436	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$458	\$866	\$533
Revenue Collected During FY 15:	\$76,923	\$288,431	\$121,355
Expenditures During FY 15:	\$152,503	\$274,051	\$113,026
Per Capita Revenue:	\$159	\$714	\$328
Per Capita Expenditures:	\$315	\$690	\$307
Revenues over (under) Expenditures:	-\$75,580	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	95.64%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$145,856	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$301	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$43,226	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kangley Village**

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

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$82,200**

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

Population: **251**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$4,010**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$183,597	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$731	\$866	\$533
Revenue Collected During FY 15:	\$89,711	\$288,431	\$121,355
Expenditures During FY 15:	\$67,655	\$274,051	\$113,026
Per Capita Revenue:	\$357	\$714	\$328
Per Capita Expenditures:	\$270	\$690	\$307
Revenues over (under) Expenditures:	\$22,056	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	303.97%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$205,653	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$819	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$116,032	\$5,333	\$
Total Unreserved Funds:	\$89,622	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Kankakee City		
Unit Code:	046/060/30	County:	Kankakee
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$41,703,796		
Equalized Assessed Valuation:	\$228,279,322		
Population:	27,537		
Employees:			
Full Time:	231		
Part Time:	53		
Salaries Paid:	\$16,188,426		

Blended Component Units

Number Submitted = 2
Community Development Agency
Environmental Services Utility

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,585,941	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$275	\$494	\$440
Revenue Collected During FY 15:	\$31,321,028	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$27,428,468	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,137	\$1,072	\$1,060
Per Capita Expenditures:	\$996	\$1,025	\$976
Revenues over (under) Expenditures:	\$3,892,560	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	36.16%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$9,918,976	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$360	\$494	\$453

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,917,289	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$29,560,047	-\$39,339,571	-\$8,099,011



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$92,398,796	\$108,290,695	\$65,832,873
Per Capita Debt:	\$3,355	\$2,035	\$1,592
General Obligation Debt over EAV:	21.95%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$19,401,935	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$705	\$1,364	\$1,150
Revenue Collected During FY 15:	\$17,370,598	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$16,571,947	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$631	\$438	\$323
Per Capita Expenditures:	\$602	\$428	\$330
Operating Income (loss):	\$798,651	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	122.38%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$20,281,418	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$737	\$1,361	\$1,123



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kansas Village**

Unit Code: **023/025/32** County: **Edgar**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$871,050**

Equalized Assessed Valuation: **\$4,187,440**

Population: **762**

Employees:

 Full Time: **3**

 Part Time: **14**

 Salaries Paid: **\$122,596**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$454,451	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$596	\$866	\$533
Revenue Collected During FY 15:	\$744,407	\$288,431	\$121,355
Expenditures During FY 15:	\$713,685	\$274,051	\$113,026
Per Capita Revenue:	\$977	\$714	\$328
Per Capita Expenditures:	\$937	\$690	\$307
Revenues over (under) Expenditures:	\$30,722	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	65.62%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$468,351	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$615	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$71,248	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$397,103	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$747,710	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$981	\$2,382	\$952
Revenue Collected During FY 15:	\$126,821	\$255,721	\$88,075
Expenditures During FY 15:	\$159,731	\$244,740	\$95,060
Per Capita Revenue:	\$166	\$672	\$238
Per Capita Expenditures:	\$210	\$680	\$254
Operating Income (loss):	-\$32,910	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	458.03%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$731,622	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$960	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kappa Village**

Unit Code: **102/040/32** County: **Woodford**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$19,858**

Equalized Assessed Valuation: **\$3,876,670**

Population: **227**

Employees:

 Full Time: **9**

 Part Time: **1**

 Salaries Paid: **\$17,846**

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 15:	\$87,165	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$384	\$866	\$533
Revenue Collected During FY 15:	\$84,762	\$288,431	\$121,355
Expenditures During FY 15:	\$55,234	\$274,051	\$113,026
Per Capita Revenue:	\$373	\$714	\$328
Per Capita Expenditures:	\$243	\$690	\$307
Revenues over (under) Expenditures:	\$29,528	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	211.27%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$116,693	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$514	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,630	\$5,333	\$
Total Unreserved Funds:	\$98,020	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Karnak Village**

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

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$634,812**

Equalized Assessed Valuation: **\$1,404,956**

Population: **499**

Employees:

 Full Time: **3**

 Part Time: **3**

 Salaries Paid: **\$123,512**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$49,027	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$98	\$866	\$533
Revenue Collected During FY 15:	\$171,710	\$288,431	\$121,355
Expenditures During FY 15:	\$176,059	\$274,051	\$113,026
Per Capita Revenue:	\$344	\$714	\$328
Per Capita Expenditures:	\$353	\$690	\$307
Revenues over (under) Expenditures:	-\$4,349	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	40.18%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$70,745	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$142	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$49,381	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$21,364	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$182,115	\$417,897	\$29,671
Per Capita Debt:	\$365	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,117,344	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,239	\$2,382	\$952
Revenue Collected During FY 15:	\$363,273	\$255,721	\$88,075
Expenditures During FY 15:	\$419,630	\$244,740	\$95,060
Per Capita Revenue:	\$728	\$672	\$238
Per Capita Expenditures:	\$841	\$680	\$254
Operating Income (loss):	-\$56,357	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	252.84%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,060,987	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,126	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kaskaskia Village**

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

Fiscal Year End: **12/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,870**

Equalized Assessed Valuation: **\$**

Population: **14**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$55**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$17,031	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,217	\$866	\$533
Revenue Collected During FY 15:	\$2,410	\$288,431	\$121,355
Expenditures During FY 15:	\$1,870	\$274,051	\$113,026
Per Capita Revenue:	\$172	\$714	\$328
Per Capita Expenditures:	\$134	\$690	\$307
Revenues over (under) Expenditures:	\$540	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	939.63%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$17,571	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,255	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$17,571	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$55,368	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$667	\$866	\$533
Revenue Collected During FY 15:	\$13,986	\$288,431	\$121,355
Expenditures During FY 15:	\$14,003	\$274,051	\$113,026
Per Capita Revenue:	\$169	\$714	\$328
Per Capita Expenditures:	\$169	\$690	\$307
Revenues over (under) Expenditures:	-\$17	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	388.77%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$54,439	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$656	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,339	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$12,632	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$21,000	\$417,897	\$29,671
Per Capita Debt:	\$253	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$175,684	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2.117	\$2,382	\$952
Revenue Collected During FY 15:	\$17,643	\$255,721	\$88,075
Expenditures During FY 15:	\$39,747	\$244,740	\$95,060
Per Capita Revenue:	\$213	\$672	\$238
Per Capita Expenditures:	\$479	\$680	\$254
Operating Income (loss):	-\$22,104	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	386.39%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$153,580	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.850	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keensburg Village**

Unit Code: **093/020/32** County: **Wabash**

Fiscal Year End: **6/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$113,150**

Equalized Assessed Valuation: **\$700,930**

Population: **350**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$15,648**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$35,667	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$102	\$866	\$533
Revenue Collected During FY 15:	\$40,091	\$288,431	\$121,355
Expenditures During FY 15:	\$41,996	\$274,051	\$113,026
Per Capita Revenue:	\$115	\$714	\$328
Per Capita Expenditures:	\$120	\$690	\$307
Revenues over (under) Expenditures:	-\$1,905	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	80.39%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$33,762	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$96	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,058	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$23,347	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$190,000	\$417,897	\$29,671
Per Capita Debt:	\$543	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$556,044	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,589	\$2,382	\$952
Revenue Collected During FY 15:	\$58,783	\$255,721	\$88,075
Expenditures During FY 15:	\$94,226	\$244,740	\$95,060
Per Capita Revenue:	\$168	\$672	\$238
Per Capita Expenditures:	\$269	\$680	\$254
Operating Income (loss):	-\$35,443	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	552.50%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$520,601	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,487	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$433,085	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$597	\$866	\$533
Revenue Collected During FY 15:	\$857,616	\$288,431	\$121,355
Expenditures During FY 15:	\$894,567	\$274,051	\$113,026
Per Capita Revenue:	\$1,183	\$714	\$328
Per Capita Expenditures:	\$1,234	\$690	\$307
Revenues over (under) Expenditures:	-\$36,951	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	43.36%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$387,883	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$535	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$387,882	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$609,527	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$841	\$2,382	\$952
Revenue Collected During FY 15:	\$176,838	\$255,721	\$88,075
Expenditures During FY 15:	\$177,485	\$244,740	\$95,060
Per Capita Revenue:	\$244	\$672	\$238
Per Capita Expenditures:	\$245	\$680	\$254
Operating Income (loss):	-\$647	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	339.76%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$603,025	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$832	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$70,175	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$351	\$866	\$533
Revenue Collected During FY 15:	\$46,404	\$288,431	\$121,355
Expenditures During FY 15:	\$32,703	\$274,051	\$113,026
Per Capita Revenue:	\$232	\$714	\$328
Per Capita Expenditures:	\$164	\$690	\$307
Revenues over (under) Expenditures:	\$13,701	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	256.48%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$83,876	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$419	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$134,262	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$581	\$866	\$533
Revenue Collected During FY 15:	\$88,675	\$288,431	\$121,355
Expenditures During FY 15:	\$66,377	\$274,051	\$113,026
Per Capita Revenue:	\$384	\$714	\$328
Per Capita Expenditures:	\$287	\$690	\$307
Revenues over (under) Expenditures:	\$22,298	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	229.09%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$152,060	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$658	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,774	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$62,286	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$40,000	\$417,897	\$29,671
Per Capita Debt:	\$173	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$37,834	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$164	\$2,382	\$952
Revenue Collected During FY 15:	\$44,723	\$255,721	\$88,075
Expenditures During FY 15:	\$36,636	\$244,740	\$95,060
Per Capita Revenue:	\$194	\$672	\$238
Per Capita Expenditures:	\$159	\$680	\$254
Operating Income (loss):	\$8,087	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	137.63%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$50,421	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$218	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kenilworth Village**

Unit Code: 016/290/32 County: Cook

Fiscal Year End: 12/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$17,627,555

Equalized Assessed Valuation: \$270,462,086

Population: 2,513

Employees:

Full Time:	21
Part Time:	26
Salaries Paid:	\$2,042,839

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 15:	\$4,904,746	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,952	\$612	\$463
Revenue Collected During FY 15:	\$4,562,277	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,595,629	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,815	\$821	\$659
Per Capita Expenditures:	\$1,829	\$803	\$645
Revenues over (under) Expenditures:	-\$33,352	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	106.10%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$4,875,774	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,940	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,013,362	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$3,651,883	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$14,026,347	\$9,823,032	\$2,646,376
Per Capita Debt:	\$5,582	\$1,434	\$715
General Obligation Debt over EAV:	3.95%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,829,167	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.126	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,022,424	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$918,153	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$407	\$487	\$345
Per Capita Expenditures:	\$365	\$471	\$335
Operating Income (loss):	\$104,271	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	321.32%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,950,244	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.174	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kenney Village**

Unit Code: **020/025/32** County: **Dewitt**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$265,578**

Equalized Assessed Valuation: **\$3,357,844**

Population: **390**

Employees:

 Full Time:

 Part Time: **17**

 Salaries Paid: **\$62,004**

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 15:	\$301,579	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$773	\$866	\$533
Revenue Collected During FY 15:	\$123,424	\$288,431	\$121,355
Expenditures During FY 15:	\$173,366	\$274,051	\$113,026
Per Capita Revenue:	\$316	\$714	\$328
Per Capita Expenditures:	\$445	\$690	\$307
Revenues over (under) Expenditures:	-\$49,942	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	169.15%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$293,244	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$752	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,739	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$192,505	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$40,000	\$417,897	\$29,671
Per Capita Debt:	\$103	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$130,489	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$335	\$2,382	\$952
Revenue Collected During FY 15:	\$71,942	\$255,721	\$88,075
Expenditures During FY 15:	\$67,197	\$244,740	\$95,060
Per Capita Revenue:	\$184	\$672	\$238
Per Capita Expenditures:	\$172	\$680	\$254
Operating Income (loss):	\$4,745	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	198.86%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$133,627	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$343	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kewanee City		
Unit Code:	037/070/30	County:	Henry
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$101,505,017		
Equalized Assessed Valuation:	\$83,988,846		
Population:	12,916		
Employees:			
Full Time:			80
Part Time:			42
Salaries Paid:			\$4,683,191

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,263,853	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$485	\$612	\$463
Revenue Collected During FY 15:	\$7,679,554	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$6,707,040	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$595	\$821	\$659
Per Capita Expenditures:	\$519	\$803	\$645
Revenues over (under) Expenditures:	\$972,514	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	95.86%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$6,429,168	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$498	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,898,296	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$8,377,394	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$11,248,376	\$9,823,032	\$2,646,376
Per Capita Debt:	\$871	\$1,434	\$715
General Obligation Debt over EAV:	6.11%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,154,029	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$167	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,939,351	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$4,483,061	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$382	\$487	\$345
Per Capita Expenditures:	\$347	\$471	\$335
Operating Income (loss):	\$456,290	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	37.38%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,675,647	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$130	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keyesport Village**

Unit Code: 014/055/32 County: Clinton

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$323,050

Equalized Assessed Valuation: \$3,389,483

Population: 409

Employees:

 Full Time: 1

 Part Time: 9

 Salaries Paid: \$79,042

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$46,650	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$114	\$866	\$533
Revenue Collected During FY 15:	\$140,316	\$288,431	\$121,355
Expenditures During FY 15:	\$125,667	\$274,051	\$113,026
Per Capita Revenue:	\$343	\$714	\$328
Per Capita Expenditures:	\$307	\$690	\$307
Revenues over (under) Expenditures:	\$14,649	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	48.78%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$61,299	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$150	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,491	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$50,808	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$174,000	\$417,897	\$29,671
Per Capita Debt:	\$425	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$747,774	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,828	\$2,382	\$952
Revenue Collected During FY 15:	\$172,309	\$255,721	\$88,075
Expenditures During FY 15:	\$221,300	\$244,740	\$95,060
Per Capita Revenue:	\$421	\$672	\$238
Per Capita Expenditures:	\$541	\$680	\$254
Operating Income (loss):	-\$48,991	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	315.76%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$698,783	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,709	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$478,679	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,596	\$866	\$533
Revenue Collected During FY 15:	\$119,275	\$288,431	\$121,355
Expenditures During FY 15:	\$81,188	\$274,051	\$113,026
Per Capita Revenue:	\$398	\$714	\$328
Per Capita Expenditures:	\$271	\$690	\$307
Revenues over (under) Expenditures:	\$38,087	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	578.44%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$469,622	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,565	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$469,621	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kildeer Village**

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

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,642,418**

Equalized Assessed Valuation: **\$275,431,568**

Population: **3,968**

Employees:

 Full Time: **11**

 Part Time: **6**

 Salaries Paid: **\$934,719**

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 15:	\$3,827,090	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$964	\$612	\$463
Revenue Collected During FY 15:	\$4,516,196	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$3,937,191	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,138	\$821	\$659
Per Capita Expenditures:	\$992	\$803	\$645
Revenues over (under) Expenditures:	\$579,005	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	111.91%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$4,406,095	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,110	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$413,351	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$5,528,575	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,735,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$437	\$1,434	\$715
General Obligation Debt over EAV:	0.63%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$10,266,512	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,587	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,086,190	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$11,352,702	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$274	\$487	\$345
Per Capita Expenditures:	\$2,861	\$471	\$335
Operating Income (loss):	-\$10,266,512	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	0.00%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kincaid Village**

Unit Code: 011/030/32 County: Christian

Fiscal Year End: 4/30/2015

Accounting Method: Combination

Appropriation or Budget: \$1,210,700

Equalized Assessed Valuation: \$10,550,455

Population: 1,353

Employees:

 Full Time: 5

 Part Time: 10

 Salaries Paid: \$209,911

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$281,132	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$208	\$612	\$463
Revenue Collected During FY 15:	\$420,388	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$297,384	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$311	\$821	\$659
Per Capita Expenditures:	\$220	\$803	\$645
Revenues over (under) Expenditures:	\$123,004	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	135.90%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$404,136	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$299	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$101,582	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$302,554	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$210,001	\$9,823,032	\$2,646,376
Per Capita Debt:	\$155	\$1,434	\$715
General Obligation Debt over EAV:	1.99%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,322,715	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,717	\$1,618	\$1,243
Revenue Collected During FY 15:	\$570,371	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$618,767	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$422	\$487	\$345
Per Capita Expenditures:	\$457	\$471	\$335
Operating Income (loss):	-\$48,396	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	367.56%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,274,319	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,681	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$46,689	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$216	\$866	\$533
Revenue Collected During FY 15:	\$42,867	\$288,431	\$121,355
Expenditures During FY 15:	\$43,666	\$274,051	\$113,026
Per Capita Revenue:	\$198	\$714	\$328
Per Capita Expenditures:	\$202	\$690	\$307
Revenues over (under) Expenditures:	-\$799	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	105.09%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$45,890	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$212	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$10,314	\$5,333	\$
Total Unreserved Funds:	\$35,576	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$116,000	\$417,897	\$29,671
Per Capita Debt:	\$537	\$998	\$81
General Obligation Debt over EAV:	7.30%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$294,126	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,362	\$2,382	\$952
Revenue Collected During FY 15:	\$53,691	\$255,721	\$88,075
Expenditures During FY 15:	\$75,197	\$244,740	\$95,060
Per Capita Revenue:	\$249	\$672	\$238
Per Capita Expenditures:	\$348	\$680	\$254
Operating Income (loss):	-\$21,506	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	362.54%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$272,620	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,262	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kingston Village**

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

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$934,822**

Equalized Assessed Valuation: **\$17,718,274**

Population: **1,164**

Employees:

 Full Time: **4**

 Part Time: **1**

 Salaries Paid: **\$168,273**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$392,149	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$337	\$612	\$463
Revenue Collected During FY 15:	\$417,056	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$365,077	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$358	\$821	\$659
Per Capita Expenditures:	\$314	\$803	\$645
Revenues over (under) Expenditures:	\$51,979	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	121.65%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$444,128	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$382	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$472,848	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$103,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$88	\$1,434	\$715
General Obligation Debt over EAV:	0.20%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$143,626	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$123	\$1,618	\$1,243
Revenue Collected During FY 15:	\$379,814	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$289,018	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$326	\$487	\$345
Per Capita Expenditures:	\$248	\$471	\$335
Operating Income (loss):	\$90,796	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	81.11%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$234,422	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$201	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kingston Mines Village**

Unit Code: **072/050/32** County: **Peoria**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$270,530**

Equalized Assessed Valuation: **\$3,544,729**

Population: **302**

Employees:

 Full Time:

 Part Time: **18**

 Salaries Paid: **\$34,157**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$204,633	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$678	\$866	\$533
Revenue Collected During FY 15:	\$108,930	\$288,431	\$121,355
Expenditures During FY 15:	\$78,768	\$274,051	\$113,026
Per Capita Revenue:	\$361	\$714	\$328
Per Capita Expenditures:	\$261	\$690	\$307
Revenues over (under) Expenditures:	\$30,162	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	283.57%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$223,362	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$740	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$48,239	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$175,123	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$130,000	\$417,897	\$29,671
Per Capita Debt:	\$430	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$434,521	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,439	\$2,382	\$952
Revenue Collected During FY 15:	\$98,168	\$255,721	\$88,075
Expenditures During FY 15:	\$102,264	\$244,740	\$95,060
Per Capita Revenue:	\$325	\$672	\$238
Per Capita Expenditures:	\$339	\$680	\$254
Operating Income (loss):	-\$4,096	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	432.08%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$441,858	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,463	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$56,156	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$71	\$866	\$533
Revenue Collected During FY 15:	\$429,722	\$288,431	\$121,355
Expenditures During FY 15:	\$424,752	\$274,051	\$113,026
Per Capita Revenue:	\$540	\$714	\$328
Per Capita Expenditures:	\$534	\$690	\$307
Revenues over (under) Expenditures:	\$4,970	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	14.01%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$59,497	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$75	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$71,454	\$125,800	\$28,997
Total Unrestricted Net Assets:	-\$11,957	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,842,976	\$417,897	\$29,671
Per Capita Debt:	\$2,315	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,347,891	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$4,206	\$2,382	\$952
Revenue Collected During FY 15:	\$320,435	\$255,721	\$88,075
Expenditures During FY 15:	\$471,766	\$244,740	\$95,060
Per Capita Revenue:	\$403	\$672	\$238
Per Capita Expenditures:	\$593	\$680	\$254
Operating Income (loss):	-\$151,331	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	677.92%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$3,198,189	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$4,018	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$164,724	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,432	\$866	\$533
Revenue Collected During FY 15:	\$28,027	\$288,431	\$121,355
Expenditures During FY 15:	\$34,518	\$274,051	\$113,026
Per Capita Revenue:	\$244	\$714	\$328
Per Capita Expenditures:	\$300	\$690	\$307
Revenues over (under) Expenditures:	-\$6,491	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	398.49%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$137,551	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,196	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,887	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$103,664	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$200,723	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,745	\$2,382	\$952
Revenue Collected During FY 15:	\$26,135	\$255,721	\$88,075
Expenditures During FY 15:	\$52,233	\$244,740	\$95,060
Per Capita Revenue:	\$227	\$672	\$238
Per Capita Expenditures:	\$454	\$680	\$254
Operating Income (loss):	-\$26,098	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	373.91%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$195,307	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,698	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kirkland Village		
Unit Code:	019/035/32	County:	Dekalb
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,913,712		
Equalized Assessed Valuation:	\$20,817,740		
Population:	1,744		
Employees:			
	Full Time:	6	
	Part Time:	6	
	Salaries Paid:	\$498,049	

Blended Component Units

[Empty Box for Blended Component Units Data]
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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$783,351	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$449	\$612	\$463
Revenue Collected During FY 15:	\$1,153,002	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$944,184	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$661	\$821	\$659
Per Capita Expenditures:	\$541	\$803	\$645
Revenues over (under) Expenditures:	\$208,818	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	101.13%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$954,844	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$548	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$551,334	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$421,010	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$9,823,032	\$2,646,376
Per Capita Debt:	\$	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,143,539	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,229	\$1,618	\$1,243
Revenue Collected During FY 15:	\$297,637	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$355,564	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$171	\$487	\$345
Per Capita Expenditures:	\$204	\$471	\$335
Operating Income (loss):	-\$57,927	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	597.06%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,122,937	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,217	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kirkwood Village**

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

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,641,046**

Equalized Assessed Valuation: **\$4,803,178**

Population: **714**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$79,084**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$285,369	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$400	\$866	\$533
Revenue Collected During FY 15:	\$281,584	\$288,431	\$121,355
Expenditures During FY 15:	\$283,525	\$274,051	\$113,026
Per Capita Revenue:	\$394	\$714	\$328
Per Capita Expenditures:	\$397	\$690	\$307
Revenues over (under) Expenditures:	-\$1,941	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	99.47%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$282,010	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$395	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$130,687	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$151,323	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,093,099	\$417,897	\$29,671
Per Capita Debt:	\$4,332	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,019,722	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,829	\$2,382	\$952
Revenue Collected During FY 15:	\$411,662	\$255,721	\$88,075
Expenditures During FY 15:	\$341,560	\$244,740	\$95,060
Per Capita Revenue:	\$577	\$672	\$238
Per Capita Expenditures:	\$478	\$680	\$254
Operating Income (loss):	\$70,102	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	612.26%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$2,091,242	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,929	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Knoxville City		
Unit Code:	048/035/30	County:	Knox
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,445,390		
Equalized Assessed Valuation:	\$28,839,659		
Population:	2,911		
Employees:			
Full Time:			15
Part Time:			35
Salaries Paid:			\$625,403

Blended Component Units

Number Submitted = 1
 Knoxville Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,671,588	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$574	\$612	\$463
Revenue Collected During FY 15:	\$1,372,647	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,302,909	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$472	\$821	\$659
Per Capita Expenditures:	\$448	\$803	\$645
Revenues over (under) Expenditures:	\$69,738	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	132.88%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,731,326	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$595	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$812,833	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$887,591	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,639,413	\$9,823,032	\$2,646,376
Per Capita Debt:	\$563	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,470,929	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,223	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,489,928	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,089,537	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$512	\$487	\$345
Per Capita Expenditures:	\$374	\$471	\$335
Operating Income (loss):	\$400,391	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	631.58%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,881,320	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,364	\$1,649	\$1,285



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	La Grange Village	
Unit Code:	016/295/32	County: Cook
Fiscal Year End:	4/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$30,879,436	
Equalized Assessed Valuation:	\$567,779,090	
Population:	15,608	
Employees:		
Full Time:		98
Part Time:		28
Salaries Paid:		\$8,058,348

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,591,136	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$486	\$612	\$463
Revenue Collected During FY 15:	\$14,734,045	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$12,382,902	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$944	\$821	\$659
Per Capita Expenditures:	\$793	\$803	\$645
Revenues over (under) Expenditures:	\$2,351,143	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	71.67%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$8,875,279	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$569	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,472,692	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$9,530,323	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$8,360,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$536	\$1,434	\$715
General Obligation Debt over EAV:	0.99%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$21,755,086	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,394	\$1,618	\$1,243
Revenue Collected During FY 15:	\$5,777,212	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$6,224,110	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$370	\$487	\$345
Per Capita Expenditures:	\$399	\$471	\$335
Operating Income (loss):	-\$446,898	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	344.63%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$21,450,188	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,374	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,532,500	\$9,823,032	\$2,646,376
Per Capita Debt:	\$260	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$12,665,579	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$933	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,261,358	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,961,236	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$314	\$487	\$345
Per Capita Expenditures:	\$292	\$471	\$335
Operating Income (loss):	\$300,122	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	332.68%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$13,178,182	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$970	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	La Harpe City		
Unit Code:	034/055/30	County:	Hancock
Fiscal Year End:	4/15/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,105,390		
Equalized Assessed Valuation:	\$8,018,641		
Population:	1,385		
Employees:			
Full Time:			6
Part Time:			3
Salaries Paid:			\$298,243

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 15:	\$267,229	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$193	\$612	\$463
Revenue Collected During FY 15:	\$427,028	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$397,719	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$308	\$821	\$659
Per Capita Expenditures:	\$287	\$803	\$645
Revenues over (under) Expenditures:	\$29,309	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	76.22%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$303,138	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$219	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$453,517	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$62,804	\$9,823,032	\$2,646,376
Per Capita Debt:	\$45	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$244,877	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$177	\$1,618	\$1,243
Revenue Collected During FY 15:	\$403,856	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$424,279	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$292	\$487	\$345
Per Capita Expenditures:	\$306	\$471	\$335
Operating Income (loss):	-\$20,423	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	69.21%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$293,654	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$212	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **La Moille Village**

Unit Code: **006/055/32** County: **Bureau**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,509,000**

Equalized Assessed Valuation: **\$6,528,446**

Population: **714**

Employees:

 Full Time: **2**

 Part Time: **10**

 Salaries Paid: **\$102,981**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$185,075	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$259	\$866	\$533
Revenue Collected During FY 15:	\$215,943	\$288,431	\$121,355
Expenditures During FY 15:	\$229,513	\$274,051	\$113,026
Per Capita Revenue:	\$302	\$714	\$328
Per Capita Expenditures:	\$321	\$690	\$307
Revenues over (under) Expenditures:	-\$13,570	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	77.34%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$177,505	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$249	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$118,379	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$59,126	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$188,092	\$417,897	\$29,671
Per Capita Debt:	\$263	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,125,239	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,576	\$2,382	\$952
Revenue Collected During FY 15:	\$634,555	\$255,721	\$88,075
Expenditures During FY 15:	\$207,696	\$244,740	\$95,060
Per Capita Revenue:	\$889	\$672	\$238
Per Capita Expenditures:	\$291	\$680	\$254
Operating Income (loss):	\$426,859	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	733.40%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,523,233	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,133	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$33,913	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$339	\$866	\$533
Revenue Collected During FY 15:	\$9,126	\$288,431	\$121,355
Expenditures During FY 15:	\$3,689	\$274,051	\$113,026
Per Capita Revenue:	\$91	\$714	\$328
Per Capita Expenditures:	\$37	\$690	\$307
Revenues over (under) Expenditures:	\$5,437	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	1066.68%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$39,350	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$394	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,010	\$5,333	\$
Total Unreserved Funds:	\$34,340	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$17.134	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$171	\$2,382	\$952
Revenue Collected During FY 15:	\$5.682	\$255,721	\$88,075
Expenditures During FY 15:	\$5.151	\$244,740	\$95,060
Per Capita Revenue:	\$57	\$672	\$238
Per Capita Expenditures:	\$52	\$680	\$254
Operating Income (loss):	\$531	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	342.94%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$17.665	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$177	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **La Rose Village**

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

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$76,150**

Equalized Assessed Valuation: **\$1,032,333**

Population: **144**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$6,425**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$88,874	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$617	\$866	\$533
Revenue Collected During FY 15:	\$40,788	\$288,431	\$121,355
Expenditures During FY 15:	\$36,425	\$274,051	\$113,026
Per Capita Revenue:	\$283	\$714	\$328
Per Capita Expenditures:	\$253	\$690	\$307
Revenues over (under) Expenditures:	\$4,363	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	255.97%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$93,237	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$647	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,176	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$73,062	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$174,745	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.214	\$2,382	\$952
Revenue Collected During FY 15:	\$33.158	\$255,721	\$88,075
Expenditures During FY 15:	\$26.339	\$244,740	\$95,060
Per Capita Revenue:	\$230	\$672	\$238
Per Capita Expenditures:	\$183	\$680	\$254
Operating Income (loss):	\$6.819	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	689.34%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$181.564	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.261	\$2,364	\$984



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	La Salle City		
Unit Code:	050/035/30	County:	Lasalle
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,619,841		
Equalized Assessed Valuation:	\$122,597,932		
Population:	10,433		
Employees:			
Full Time:			100
Part Time:			50
Salaries Paid:			\$4,292,212

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,690,028	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$354	\$612	\$463
Revenue Collected During FY 15:	\$11,930,701	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$11,351,300	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,144	\$821	\$659
Per Capita Expenditures:	\$1,088	\$803	\$645
Revenues over (under) Expenditures:	\$579,401	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	39.92%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$4,531,485	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$434	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,625,213	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$1,785,590	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$21,843,120	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,094	\$1,434	\$715
General Obligation Debt over EAV:	6.31%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$18,618,102	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,785	\$1,618	\$1,243
Revenue Collected During FY 15:	\$5,318,880	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$4,311,145	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$510	\$487	\$345
Per Capita Expenditures:	\$413	\$471	\$335
Operating Income (loss):	\$1,007,735	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	440.68%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$18,998,454	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,821	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$1,919,490	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,036	\$612	\$463
Revenue Collected During FY 15:	\$1,553,375	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,661,274	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$838	\$821	\$659
Per Capita Expenditures:	\$897	\$803	\$645
Revenues over (under) Expenditures:	-\$107,899	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	109.05%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,811,591	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$978	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,065,531	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$874,011	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$612,113	\$9,823,032	\$2,646,376
Per Capita Debt:	\$330	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,122,898	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$606	\$1,618	\$1,243
Revenue Collected During FY 15:	\$384,710	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$520,769	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$208	\$487	\$345
Per Capita Expenditures:	\$281	\$471	\$335
Operating Income (loss):	-\$136,059	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	189.50%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$986,839	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$533	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$389,257	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$301	\$612	\$463
Revenue Collected During FY 15:	\$608,019	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$532,042	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$470	\$821	\$659
Per Capita Expenditures:	\$411	\$803	\$645
Revenues over (under) Expenditures:	\$75,977	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	87.44%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$465,234	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$359	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$423,084	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$40,729	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,002,233	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,546	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,433,700	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2.652	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,142,253	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,052,520	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$1.654	\$487	\$345
Per Capita Expenditures:	\$1.585	\$471	\$335
Operating Income (loss):	\$89,733	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	171.66%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,523,433	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2.721	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$47,684	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$214	\$866	\$533
Revenue Collected During FY 15:	\$51,592	\$288,431	\$121,355
Expenditures During FY 15:	\$74,340	\$274,051	\$113,026
Per Capita Revenue:	\$231	\$714	\$328
Per Capita Expenditures:	\$333	\$690	\$307
Revenues over (under) Expenditures:	-\$22,748	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	33.28%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$24,741	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$111	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,986	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$15,755	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$89,734	\$417,897	\$29,671
Per Capita Debt:	\$402	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$56,801	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$255	\$2,382	\$952
Revenue Collected During FY 15:	\$50,198	\$255,721	\$88,075
Expenditures During FY 15:	\$57,656	\$244,740	\$95,060
Per Capita Revenue:	\$225	\$672	\$238
Per Capita Expenditures:	\$259	\$680	\$254
Operating Income (loss):	-\$7,458	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	68.22%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$39,333	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$176	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$1,576,057	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$317	\$612	\$463
Revenue Collected During FY 15:	\$2,683,714	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,366,275	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$540	\$821	\$659
Per Capita Expenditures:	\$476	\$803	\$645
Revenues over (under) Expenditures:	\$317,439	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	80.02%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,893,496	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$381	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$352,306	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,549,495	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$7,180,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,444	\$1,434	\$715
General Obligation Debt over EAV:	2.51%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,115,071	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$425	\$1,618	\$1,243
Revenue Collected During FY 15:	\$893,439	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$456,929	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$180	\$487	\$345
Per Capita Expenditures:	\$92	\$471	\$335
Operating Income (loss):	\$436,510	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	558.42%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,551,581	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$513	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,685,062	\$9,823,032	\$2,646,376
Per Capita Debt:	\$819	\$1,434	\$715
General Obligation Debt over EAV:	0.30%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,152,942	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.075	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,229,962	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,224,071	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$215	\$487	\$345
Per Capita Expenditures:	\$214	\$471	\$335
Operating Income (loss):	\$5,891	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	495.60%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,066,555	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.060	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$51,626,760	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,665	\$1,434	\$715
General Obligation Debt over EAV:	1.52%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$45,212,396	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,334	\$1,618	\$1,243
Revenue Collected During FY 15:	\$9,483,715	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$10,009,149	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$489	\$487	\$345
Per Capita Expenditures:	\$517	\$471	\$335
Operating Income (loss):	-\$525,434	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	448.15%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$44,855,712	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,315	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$82,644	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$344	\$866	\$533
Revenue Collected During FY 15:	\$54,283	\$288,431	\$121,355
Expenditures During FY 15:	\$67,855	\$274,051	\$113,026
Per Capita Revenue:	\$226	\$714	\$328
Per Capita Expenditures:	\$283	\$690	\$307
Revenues over (under) Expenditures:	-\$13,572	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	101.79%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$69,072	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$288	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$17,719	\$5,333	\$
Total Unreserved Funds:	\$61,375	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,093,645	\$9,823,032	\$2,646,376
Per Capita Debt:	\$354	\$1,434	\$715
General Obligation Debt over EAV:	1.38%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$18,741,142	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,144	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,129,637	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,009,957	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$244	\$487	\$345
Per Capita Expenditures:	\$230	\$471	\$335
Operating Income (loss):	\$119,680	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	938.37%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$18,860,822	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,158	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lake Zurich Village**

Unit Code: **049/100/32** County: **Lake**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$46,738,392**

Equalized Assessed Valuation: **\$768,979,731**

Population: **20,054**

Employees:

Full Time:	160
Part Time:	133
Salaries Paid:	\$14,168,757

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 15:	\$10,566,725	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$527	\$612	\$463
Revenue Collected During FY 15:	\$29,035,533	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$26,566,491	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,448	\$821	\$659
Per Capita Expenditures:	\$1,325	\$803	\$645
Revenues over (under) Expenditures:	\$2,469,042	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	64.20%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$17,056,418	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$851	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,960,283	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$21,489,679	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$43,442,447	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,166	\$1,434	\$715
General Obligation Debt over EAV:	0.30%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$42,727,914	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,131	\$1,618	\$1,243
Revenue Collected During FY 15:	\$5,292,786	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$4,901,802	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$264	\$487	\$345
Per Capita Expenditures:	\$244	\$471	\$335
Operating Income (loss):	\$390,984	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	879.65%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$43,118,898	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,150	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Lake-In-The-Hills Village
Unit Code:	063/055/32
County:	Mchenry
Fiscal Year End:	12/31/2015
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$28,656,992
Equalized Assessed Valuation:	\$559,768,458
Population:	29,000
Employees:	
Full Time:	120
Part Time:	10
Salaries Paid:	\$9,909,356

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$12,749,187	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$440	\$494	\$440
Revenue Collected During FY 15:	\$18,204,301	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$17,061,362	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$628	\$1,072	\$1,060
Per Capita Expenditures:	\$588	\$1,025	\$976
Revenues over (under) Expenditures:	\$1,142,939	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	77.16%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$13,165,144	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$454	\$494	\$453

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,224,573	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$1,665,860	-\$39,339,571	-\$8,099,011



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$17,622,775	\$108,290,695	\$65,832,873
Per Capita Debt:	\$608	\$2,035	\$1,592
General Obligation Debt over EAV:	0.31%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$64,030,792	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$2.208	\$1,364	\$1,150
Revenue Collected During FY 15:	\$4,869,128	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$5,020,983	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$168	\$438	\$323
Per Capita Expenditures:	\$173	\$428	\$330
Operating Income (loss):	-\$151,855	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	1153.46%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$57,915,080	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1.997	\$1,361	\$1,123



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lakemoor Village**

Unit Code: **063/065/32** County: **Mchenry**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,951,100**

Equalized Assessed Valuation: **\$109,160,953**

Population: **6,017**

Employees:

Full Time: **17**

Part Time: **27**

Salaries Paid: **\$1,792,464**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,917,160	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$983	\$612	\$463
Revenue Collected During FY 15:	\$4,700,903	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,361,756	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$781	\$821	\$659
Per Capita Expenditures:	\$725	\$803	\$645
Revenues over (under) Expenditures:	\$339,147	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	211.50%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$9,225,260	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,533	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,398,155	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$3,764,415	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,000,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$665	\$1,434	\$715
General Obligation Debt over EAV:	3.66%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,478,711	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$578	\$1,618	\$1,243
Revenue Collected During FY 15:	\$314,277	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$358,599	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$52	\$487	\$345
Per Capita Expenditures:	\$60	\$471	\$335
Operating Income (loss):	-\$44,322	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	1236.59%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,434,389	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$737	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$8,624,077	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,263	\$1,434	\$715
General Obligation Debt over EAV:	0.08%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$17,949,251	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$4,710	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,966,988	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,955,383	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$779	\$487	\$345
Per Capita Expenditures:	\$775	\$471	\$335
Operating Income (loss):	\$11,605	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	607.73%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$17,960,856	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$4,713	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="5"/>
Part Time:	<input type="text" value="9"/>
Salaries Paid:	<input type="text" value="\$342,153"/>

Blended Component Units

Number Submitted = 2

City Cemetary

City Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	<input type="text" value="\$1,079,151"/>	<input type="text" value="\$3,635,463"/>	<input type="text" value="\$1,696,316"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$741"/>	<input type="text" value="\$612"/>	<input type="text" value="\$463"/>
Revenue Collected During FY 15:	<input type="text" value="\$813,336"/>	<input type="text" value="\$5,853,071"/>	<input type="text" value="\$2,702,448"/>
Expenditures During FY 15:	<input type="text" value="\$959,457"/>	<input type="text" value="\$5,684,734"/>	<input type="text" value="\$2,755,984"/>
Per Capita Revenue:	<input type="text" value="\$558"/>	<input type="text" value="\$821"/>	<input type="text" value="\$659"/>
Per Capita Expenditures:	<input type="text" value="\$659"/>	<input type="text" value="\$803"/>	<input type="text" value="\$645"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$146,121"/>	<input type="text" value="\$168,337"/>	<input type="text" value="\$63,466"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="97.25%"/>	<input type="text" value="91.97%"/>	<input type="text" value="75.16%"/>
Ending Fund Balance for FY 15:	<input type="text" value="\$933,030"/>	<input type="text" value="\$3,806,061"/>	<input type="text" value="\$1,800,119"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$640"/>	<input type="text" value="\$640"/>	<input type="text" value="\$482"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,168"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$19,360"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$715,055"/>	<input type="text" value="\$1,735,182"/>	<input type="text" value="\$659,629"/>
Total Unrestricted Net Assets:	<input type="text" value="\$363,761"/>	<input type="text" value="-\$472,792"/>	<input type="text" value="\$667,879"/>



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$36,232	\$9,823,032	\$2,646,376
Per Capita Debt:	\$25	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,585,656	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,775	\$1,618	\$1,243
Revenue Collected During FY 15:	\$723,575	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$570,176	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$497	\$487	\$345
Per Capita Expenditures:	\$391	\$471	\$335
Operating Income (loss):	\$153,399	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	480.39%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,739,055	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,880	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Lansing Village**

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

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$55,255,527**

Equalized Assessed Valuation: **\$360,141,814**

Population: **28,331**

Employees:

 Full Time: **157**

 Part Time: **97**

 Salaries Paid: **\$12,730,889**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,037,213	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$213	\$494	\$440
Revenue Collected During FY 15:	\$27,449,967	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$24,940,142	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$969	\$1,072	\$1,060
Per Capita Expenditures:	\$880	\$1,025	\$976
Revenues over (under) Expenditures:	\$2,509,825	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	29.19%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$7,280,330	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$257	\$494	\$453

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,173,597	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	\$144,889	-\$39,339,571	-\$8,099,011



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$27,089,079	\$108,290,695	\$65,832,873
Per Capita Debt:	\$956	\$2,035	\$1,592
General Obligation Debt over EAV:	4.49%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$27,901,747	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$985	\$1,364	\$1,150
Revenue Collected During FY 15:	\$7,360,648	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$6,889,930	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$260	\$438	\$323
Per Capita Expenditures:	\$243	\$428	\$330
Operating Income (loss):	\$470,718	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	414.47%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$28,556,892	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1.008	\$1,361	\$1,123



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Latham Village**

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

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$368,500**

Equalized Assessed Valuation: **\$4,084,521**

Population: **378**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$23,995**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$384,070	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,016	\$866	\$533
Revenue Collected During FY 15:	\$106,839	\$288,431	\$121,355
Expenditures During FY 15:	\$80,287	\$274,051	\$113,026
Per Capita Revenue:	\$283	\$714	\$328
Per Capita Expenditures:	\$212	\$690	\$307
Revenues over (under) Expenditures:	\$26,552	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	511.44%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$410,622	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,086	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,348	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$392,274	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$190,876	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$505	\$2,382	\$952
Revenue Collected During FY 15:	\$86,541	\$255,721	\$88,075
Expenditures During FY 15:	\$98,877	\$244,740	\$95,060
Per Capita Revenue:	\$229	\$672	\$238
Per Capita Expenditures:	\$262	\$680	\$254
Operating Income (loss):	-\$12,336	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	180.57%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$178,540	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$472	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$7,787,348	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,791	\$1,434	\$715
General Obligation Debt over EAV:	1.18%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$8,870,071	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,040	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,852,259	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,651,257	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$426	\$487	\$345
Per Capita Expenditures:	\$380	\$471	\$335
Operating Income (loss):	\$201,002	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	526.87%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$8,699,999	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,001	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$175,765	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$410	\$866	\$533
Revenue Collected During FY 15:	\$167,583	\$288,431	\$121,355
Expenditures During FY 15:	\$246,448	\$274,051	\$113,026
Per Capita Revenue:	\$391	\$714	\$328
Per Capita Expenditures:	\$574	\$690	\$307
Revenues over (under) Expenditures:	-\$78,865	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	39.32%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$96,900	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$226	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,433	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$81,267	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,092,000	\$417,897	\$29,671
Per Capita Debt:	\$2,545	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$667,848	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,557	\$2,382	\$952
Revenue Collected During FY 15:	\$144,163	\$255,721	\$88,075
Expenditures During FY 15:	\$226,661	\$244,740	\$95,060
Per Capita Revenue:	\$336	\$672	\$238
Per Capita Expenditures:	\$528	\$680	\$254
Operating Income (loss):	-\$82,498	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	258.25%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$585,350	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,364	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$768,903	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$174	\$612	\$463
Revenue Collected During FY 15:	\$1,997,825	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,129,639	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$452	\$821	\$659
Per Capita Expenditures:	\$482	\$803	\$645
Revenues over (under) Expenditures:	-\$131,814	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	35.22%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$749,987	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$170	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$427,809	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$322,178	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,161,582	\$9,823,032	\$2,646,376
Per Capita Debt:	\$263	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,190,142	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$948	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,454,026	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,338,341	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$329	\$487	\$345
Per Capita Expenditures:	\$303	\$471	\$335
Operating Income (loss):	\$115,685	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	340.67%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,559,279	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,032	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$208,799	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$620	\$866	\$533
Revenue Collected During FY 15:	\$125,847	\$288,431	\$121,355
Expenditures During FY 15:	\$86,746	\$274,051	\$113,026
Per Capita Revenue:	\$373	\$714	\$328
Per Capita Expenditures:	\$257	\$690	\$307
Revenues over (under) Expenditures:	\$39,101	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	285.78%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$247,900	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$736	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,354	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$211,545	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$10,223	\$417,897	\$29,671
Per Capita Debt:	\$30	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$162,107	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$481	\$2,382	\$952
Revenue Collected During FY 15:	\$98,603	\$255,721	\$88,075
Expenditures During FY 15:	\$88,457	\$244,740	\$95,060
Per Capita Revenue:	\$293	\$672	\$238
Per Capita Expenditures:	\$262	\$680	\$254
Operating Income (loss):	\$10,146	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	194.73%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$172,253	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$511	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$145,368	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$149	\$866	\$533
Revenue Collected During FY 15:	\$413,940	\$288,431	\$121,355
Expenditures During FY 15:	\$337,269	\$274,051	\$113,026
Per Capita Revenue:	\$424	\$714	\$328
Per Capita Expenditures:	\$345	\$690	\$307
Revenues over (under) Expenditures:	\$76,671	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	52.71%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$177,791	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$182	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$106,524	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$109,022	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$591,690	\$417,897	\$29,671
Per Capita Debt:	\$606	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$377,460	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$386	\$2,382	\$952
Revenue Collected During FY 15:	\$157,071	\$255,721	\$88,075
Expenditures During FY 15:	\$174,315	\$244,740	\$95,060
Per Capita Revenue:	\$161	\$672	\$238
Per Capita Expenditures:	\$178	\$680	\$254
Operating Income (loss):	-\$17,244	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	221.53%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$386,167	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$395	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Leland Grove City		
Unit Code:	083/065/30	County:	Sangamon
Fiscal Year End:	5/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,315,103		
Equalized Assessed Valuation:	\$50,239,024		
Population:	1,503		
Employees:			
Full Time:	8		
Part Time:	6		
Salaries Paid:	\$380,499		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$630,953	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$420	\$612	\$463
Revenue Collected During FY 15:	\$982,204	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,039,478	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$653	\$821	\$659
Per Capita Expenditures:	\$692	\$803	\$645
Revenues over (under) Expenditures:	-\$57,274	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	55.19%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$573,679	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$382	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$243,150	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$330,529	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$68,772	\$9,823,032	\$2,646,376
Per Capita Debt:	\$46	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$	\$1,618	\$1,243
Revenue Collected During FY 15:	\$	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$	\$487	\$345
Per Capita Expenditures:	\$	\$471	\$335
Operating Income (loss):	\$	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	0.00%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$32,393,014	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,921	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$44,382,017	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,632	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,776,004	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$4,906,596	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$283	\$487	\$345
Per Capita Expenditures:	\$291	\$471	\$335
Operating Income (loss):	-\$130,592	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	897.31%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$44,027,213	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,611	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lena Village		
Unit Code:	089/035/32	County:	Stephenson
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,833,650		
Equalized Assessed Valuation:	\$39,094,721		
Population:	2,912		
Employees:			
Full Time:	10		
Part Time:	28		
Salaries Paid:	\$556,640		

Blended Component Units

Number Submitted = 1
 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,130,752	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,419	\$612	\$463
Revenue Collected During FY 15:	\$1,854,737	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,705,678	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$637	\$821	\$659
Per Capita Expenditures:	\$586	\$803	\$645
Revenues over (under) Expenditures:	\$149,059	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	250.92%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$4,279,811	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,470	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,663,987	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,742,627	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,972,038	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,364	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,647,572	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$909	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,157,844	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$929,249	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$741	\$487	\$345
Per Capita Expenditures:	\$319	\$471	\$335
Operating Income (loss):	\$1,228,595	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	417.13%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,876,167	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,331	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$150,837	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$261	\$866	\$533
Revenue Collected During FY 15:	\$155,471	\$288,431	\$121,355
Expenditures During FY 15:	\$154,698	\$274,051	\$113,026
Per Capita Revenue:	\$269	\$714	\$328
Per Capita Expenditures:	\$268	\$690	\$307
Revenues over (under) Expenditures:	\$773	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	108.99%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$168,610	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$292	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,227	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$110,014	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$775.038	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.343	\$2,382	\$952
Revenue Collected During FY 15:	\$132.677	\$255,721	\$88,075
Expenditures During FY 15:	\$134.902	\$244,740	\$95,060
Per Capita Revenue:	\$230	\$672	\$238
Per Capita Expenditures:	\$234	\$680	\$254
Operating Income (loss):	-\$2.225	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	560.27%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$755.813	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.310	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Leonore Village**

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

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$135,425**

Equalized Assessed Valuation: **\$1,356,268**

Population: **160**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$11,990**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$72,371	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$452	\$866	\$533
Revenue Collected During FY 15:	\$54,044	\$288,431	\$121,355
Expenditures During FY 15:	\$40,793	\$274,051	\$113,026
Per Capita Revenue:	\$338	\$714	\$328
Per Capita Expenditures:	\$255	\$690	\$307
Revenues over (under) Expenditures:	\$13,251	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	209.89%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$85,622	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$535	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$85,622	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$47,318	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$296	\$2,382	\$952
Revenue Collected During FY 15:	\$20,839	\$255,721	\$88,075
Expenditures During FY 15:	\$16,778	\$244,740	\$95,060
Per Capita Revenue:	\$130	\$672	\$238
Per Capita Expenditures:	\$105	\$680	\$254
Operating Income (loss):	\$4,061	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	306.23%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$51,379	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$321	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$46,291	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$162	\$866	\$533
Revenue Collected During FY 15:	\$57,266	\$288,431	\$121,355
Expenditures During FY 15:	\$42,345	\$274,051	\$113,026
Per Capita Revenue:	\$200	\$714	\$328
Per Capita Expenditures:	\$148	\$690	\$307
Revenues over (under) Expenditures:	\$14,921	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	144.56%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$61,212	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$214	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,539	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$35,924	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$9,619	\$417,897	\$29,671
Per Capita Debt:	\$34	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$56,436	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$197	\$2,382	\$952
Revenue Collected During FY 15:	\$52,029	\$255,721	\$88,075
Expenditures During FY 15:	\$62,230	\$244,740	\$95,060
Per Capita Revenue:	\$182	\$672	\$238
Per Capita Expenditures:	\$218	\$680	\$254
Operating Income (loss):	-\$10,201	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	74.30%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$46,235	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$162	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$3,283,529	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$912	\$612	\$463
Revenue Collected During FY 15:	\$1,945,299	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$3,128,210	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$540	\$821	\$659
Per Capita Expenditures:	\$868	\$803	\$645
Revenues over (under) Expenditures:	-\$1,182,911	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	57.01%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,783,531	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$495	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,213,271	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,008,139	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,866,990	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,351	\$1,434	\$715
General Obligation Debt over EAV:	5.28%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,594,768	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,276	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,995,718	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,767,535	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$554	\$487	\$345
Per Capita Expenditures:	\$491	\$471	\$335
Operating Income (loss):	\$228,183	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	285.03%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$5,037,951	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,399	\$1,649	\$1,285



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lewistown City		
Unit Code:	029/065/30	County:	Fulton
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,837,300		
Equalized Assessed Valuation:	\$15,689,264		
Population:	2,448		
Employees:			
Full Time:	9		
Part Time:	41		
Salaries Paid:	\$508,670		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$864,815	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$353	\$612	\$463
Revenue Collected During FY 15:	\$1,002,262	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$902,832	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$409	\$821	\$659
Per Capita Expenditures:	\$369	\$803	\$645
Revenues over (under) Expenditures:	\$99,430	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	103.40%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$933,538	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$381	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,077	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$933,538	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$602,944	\$9,823,032	\$2,646,376
Per Capita Debt:	\$246	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,650,786	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$674	\$1,618	\$1,243
Revenue Collected During FY 15:	\$630,050	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$547,094	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$257	\$487	\$345
Per Capita Expenditures:	\$223	\$471	\$335
Operating Income (loss):	\$82,956	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	319.09%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,745,717	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$713	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$1,089,015	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$529	\$612	\$463
Revenue Collected During FY 15:	\$1,878,753	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,948,109	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$912	\$821	\$659
Per Capita Expenditures:	\$946	\$803	\$645
Revenues over (under) Expenditures:	-\$69,356	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	53.18%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,035,932	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$503	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$176,147	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,586,835	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$8,269,720	\$9,823,032	\$2,646,376
Per Capita Debt:	\$4,014	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$10,748,602	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$5,218	\$1,618	\$1,243
Revenue Collected During FY 15:	\$684,474	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,420,479	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$332	\$487	\$345
Per Capita Expenditures:	\$690	\$471	\$335
Operating Income (loss):	-\$736,005	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	719.96%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$10,226,896	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$4,965	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$386,357	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$749	\$866	\$533
Revenue Collected During FY 15:	\$182,787	\$288,431	\$121,355
Expenditures During FY 15:	\$247,982	\$274,051	\$113,026
Per Capita Revenue:	\$354	\$714	\$328
Per Capita Expenditures:	\$481	\$690	\$307
Revenues over (under) Expenditures:	-\$65,195	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	129.51%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$321,162	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$622	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$74,305	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$256,107	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,183,630	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,294	\$2,382	\$952
Revenue Collected During FY 15:	\$130,083	\$255,721	\$88,075
Expenditures During FY 15:	\$118,961	\$244,740	\$95,060
Per Capita Revenue:	\$252	\$672	\$238
Per Capita Expenditures:	\$231	\$680	\$254
Operating Income (loss):	\$11,122	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1004.32%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,194,752	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,315	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Libertyville Village		
Unit Code:	049/105/32	County:	Lake
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,228,770		
Equalized Assessed Valuation:	\$1,041,190,433		
Population:	20,315		
Employees:			
Full Time:	161		
Part Time:	298		
Salaries Paid:	\$15,312,203		

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 15:	\$12,968,766	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$638	\$612	\$463
Revenue Collected During FY 15:	\$29,235,979	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$25,478,795	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,439	\$821	\$659
Per Capita Expenditures:	\$1,254	\$803	\$645
Revenues over (under) Expenditures:	\$3,757,184	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	62.16%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$15,837,219	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$780	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,580,001	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$17,209,270	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$44,005,897	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,166	\$1,434	\$715
General Obligation Debt over EAV:	4.21%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$20,532,796	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,011	\$1,618	\$1,243
Revenue Collected During FY 15:	\$10,640,999	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$11,288,134	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$524	\$487	\$345
Per Capita Expenditures:	\$556	\$471	\$335
Operating Income (loss):	-\$647,135	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	183.55%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$20,719,392	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,020	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$701,703	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$702	\$866	\$533
Revenue Collected During FY 15:	\$331,178	\$288,431	\$121,355
Expenditures During FY 15:	\$226,886	\$274,051	\$113,026
Per Capita Revenue:	\$331	\$714	\$328
Per Capita Expenditures:	\$227	\$690	\$307
Revenues over (under) Expenditures:	\$104,292	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	355.24%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$805,995	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$806	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$290,737	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$507,802	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$122,374	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$979	\$866	\$533
Revenue Collected During FY 15:	\$32,883	\$288,431	\$121,355
Expenditures During FY 15:	\$24,130	\$274,051	\$113,026
Per Capita Revenue:	\$263	\$714	\$328
Per Capita Expenditures:	\$193	\$690	\$307
Revenues over (under) Expenditures:	\$8,753	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	435.09%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$104,987	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$840	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,150	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$83,837	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$117,187	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$937	\$2,382	\$952
Revenue Collected During FY 15:	\$20,410	\$255,721	\$88,075
Expenditures During FY 15:	\$30,513	\$244,740	\$95,060
Per Capita Revenue:	\$163	\$672	\$238
Per Capita Expenditures:	\$244	\$680	\$254
Operating Income (loss):	-\$10,103	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	436.61%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$133,224	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,066	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Limestone Village**

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

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$509,668**

Equalized Assessed Valuation: **\$26,335,254**

Population: **1,600**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$58,582**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$683,001	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$427	\$612	\$463
Revenue Collected During FY 15:	\$331,850	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$315,889	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$207	\$821	\$659
Per Capita Expenditures:	\$197	\$803	\$645
Revenues over (under) Expenditures:	\$15,961	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	221.27%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$698,962	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$437	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$360,133	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$338,829	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$9,823,032	\$2,646,376
Per Capita Debt:	\$	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$	\$1,618	\$1,243
Revenue Collected During FY 15:	\$	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$	\$487	\$345
Per Capita Expenditures:	\$	\$471	\$335
Operating Income (loss):	\$	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	0.00%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$4,402,464	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$304	\$612	\$463
Revenue Collected During FY 15:	\$12,628,802	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$11,812,119	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$871	\$821	\$659
Per Capita Expenditures:	\$814	\$803	\$645
Revenues over (under) Expenditures:	\$816,683	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	45.47%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$5,371,050	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$370	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,216,723	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,453,793	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$7,783,603	\$9,823,032	\$2,646,376
Per Capita Debt:	\$537	\$1,434	\$715
General Obligation Debt over EAV:	3.50%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,994,854	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$206	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,958,444	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,373,438	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$204	\$487	\$345
Per Capita Expenditures:	\$164	\$471	\$335
Operating Income (loss):	\$585,006	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	150.83%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,579,860	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$247	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lincolnshire Village**

Unit Code: **049/110/32** County: **Lake**

Fiscal Year End: **12/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,712,277**

Equalized Assessed Valuation: **\$586,329,751**

Population: **7,275**

Employees:

 Full Time: **59**

 Part Time: **6**

 Salaries Paid: **\$5,398,143**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$11,205,909	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,540	\$612	\$463
Revenue Collected During FY 15:	\$13,609,030	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$9,522,841	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,871	\$821	\$659
Per Capita Expenditures:	\$1,309	\$803	\$645
Revenues over (under) Expenditures:	\$4,086,189	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	137.57%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$13,100,393	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,801	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,725,241	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$5,885,183	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$14,313,743	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,968	\$1,434	\$715
General Obligation Debt over EAV:	2.17%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$37,285,369	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$5.125	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,847,707	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$5,561,073	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$529	\$487	\$345
Per Capita Expenditures:	\$764	\$471	\$335
Operating Income (loss):	-\$1,713,366	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	642.56%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$35,733,408	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$4.912	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lincolnwood Village		
Unit Code:	016/315/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,351,676		
Equalized Assessed Valuation:	\$576,462,779		
Population:	12,590		
Employees:			
Full Time:			92
Part Time:			190
Salaries Paid:			\$8,003,364

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 15:	\$22,928,576	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,821	\$612	\$463
Revenue Collected During FY 15:	\$21,129,076	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$21,593,001	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,678	\$821	\$659
Per Capita Expenditures:	\$1,715	\$803	\$645
Revenues over (under) Expenditures:	-\$463,925	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	107.95%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$23,310,350	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,851	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,637,469	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$9,965,159	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$9,236,961	\$9,823,032	\$2,646,376
Per Capita Debt:	\$734	\$1,434	\$715
General Obligation Debt over EAV:	0.40%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$8,636,061	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$686	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,159,272	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$4,062,562	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$330	\$487	\$345
Per Capita Expenditures:	\$323	\$471	\$335
Operating Income (loss):	\$96,710	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	210.03%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$8,532,771	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$678	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lindenhurst Village		
Unit Code:	049/115/32	County:	Lake
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,277,374		
Equalized Assessed Valuation:	\$294,864,145		
Population:	14,462		
Employees:			
Full Time:			32
Part Time:			33
Salaries Paid:			\$3,220,222

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 15:	\$3,954,624	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$273	\$612	\$463
Revenue Collected During FY 15:	\$4,878,658	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,322,546	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$337	\$821	\$659
Per Capita Expenditures:	\$299	\$803	\$645
Revenues over (under) Expenditures:	\$556,112	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	99.17%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$4,286,572	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$296	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,196,435	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$5,117,964	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,449,826	\$9,823,032	\$2,646,376
Per Capita Debt:	\$239	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$25,127,025	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,737	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,731,883	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$4,487,809	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$327	\$487	\$345
Per Capita Expenditures:	\$310	\$471	\$335
Operating Income (loss):	\$244,074	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	556.55%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$24,976,830	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,727	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$439,761	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,543	\$866	\$533
Revenue Collected During FY 15:	\$461,987	\$288,431	\$121,355
Expenditures During FY 15:	\$1,057,096	\$274,051	\$113,026
Per Capita Revenue:	\$1,621	\$714	\$328
Per Capita Expenditures:	\$3,709	\$690	\$307
Revenues over (under) Expenditures:	-\$595,109	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	8.01%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$84,652	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$297	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,812	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$64,840	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$239,954	\$417,897	\$29,671
Per Capita Debt:	\$842	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lisle Village**

Unit Code: **022/070/32** County: **Dupage**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$82,687,290**

Equalized Assessed Valuation: **\$922,989,119**

Population: **22,390**

Employees:

Full Time: **97**

Part Time: **20**

Salaries Paid: **\$8,124,549**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$16,301,972	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$728	\$612	\$463
Revenue Collected During FY 15:	\$18,181,028	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$16,394,019	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$812	\$821	\$659
Per Capita Expenditures:	\$732	\$803	\$645
Revenues over (under) Expenditures:	\$1,787,009	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	100.50%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$16,476,565	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$736	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,987,416	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$18,461,512	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,971,914	\$9,823,032	\$2,646,376
Per Capita Debt:	\$267	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$40,565,335	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,812	\$1,618	\$1,243
Revenue Collected During FY 15:	\$5,708,547	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$6,645,399	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$255	\$487	\$345
Per Capita Expenditures:	\$297	\$471	\$335
Operating Income (loss):	-\$936,852	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	599.21%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$39,819,765	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,778	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Litchfield City	
Unit Code:	068/055/30	County: Montgomery
Fiscal Year End:	4/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$14,714,208	
Equalized Assessed Valuation:	\$84,616,808	
Population:	6,930	
Employees:		
Full Time:	69	
Part Time:	37	
Salaries Paid:	\$3,648,965	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$9,131,917	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,318	\$612	\$463
Revenue Collected During FY 15:	\$9,726,048	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$7,763,854	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,403	\$821	\$659
Per Capita Expenditures:	\$1,120	\$803	\$645
Revenues over (under) Expenditures:	\$1,962,194	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	132.46%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$10,284,111	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,484	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,999,187	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$7,180,591	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$14,309,761	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,065	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$12,327,593	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,779	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,917,943	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,687,858	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$421	\$487	\$345
Per Capita Expenditures:	\$532	\$471	\$335
Operating Income (loss):	-\$769,915	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	327.21%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$12,067,182	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,741	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$209,702	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$634	\$866	\$533
Revenue Collected During FY 15:	\$170,582	\$288,431	\$121,355
Expenditures During FY 15:	\$97,054	\$274,051	\$113,026
Per Capita Revenue:	\$515	\$714	\$328
Per Capita Expenditures:	\$293	\$690	\$307
Revenues over (under) Expenditures:	\$73,528	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	275.92%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$267,795	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$809	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$155,441	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$112,354	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$569,600	\$417,897	\$29,671
Per Capita Debt:	\$1,721	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,175,784	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3.552	\$2,382	\$952
Revenue Collected During FY 15:	\$96,014	\$255,721	\$88,075
Expenditures During FY 15:	\$110,815	\$244,740	\$95,060
Per Capita Revenue:	\$290	\$672	\$238
Per Capita Expenditures:	\$335	\$680	\$254
Operating Income (loss):	-\$14,801	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1061.61%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,176,418	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3.554	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$130,866	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$654	\$866	\$533
Revenue Collected During FY 15:	\$31,160	\$288,431	\$121,355
Expenditures During FY 15:	\$14,316	\$274,051	\$113,026
Per Capita Revenue:	\$156	\$714	\$328
Per Capita Expenditures:	\$72	\$690	\$307
Revenues over (under) Expenditures:	\$16,844	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	1031.78%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$147,710	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$739	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$242,926	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$116,982	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$907	\$866	\$533
Revenue Collected During FY 15:	\$24,078	\$288,431	\$121,355
Expenditures During FY 15:	\$26,904	\$274,051	\$113,026
Per Capita Revenue:	\$187	\$714	\$328
Per Capita Expenditures:	\$209	\$690	\$307
Revenues over (under) Expenditures:	-\$2,826	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	424.31%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$114,156	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$885	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$90,857	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$238,551	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$278	\$866	\$533
Revenue Collected During FY 15:	\$252,571	\$288,431	\$121,355
Expenditures During FY 15:	\$205,606	\$274,051	\$113,026
Per Capita Revenue:	\$294	\$714	\$328
Per Capita Expenditures:	\$240	\$690	\$307
Revenues over (under) Expenditures:	\$46,965	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	138.87%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$285,516	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$333	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$66,571	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$218,945	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$36,000	\$417,897	\$29,671
Per Capita Debt:	\$42	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$481,470	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$561	\$2,382	\$952
Revenue Collected During FY 15:	\$209,841	\$255,721	\$88,075
Expenditures During FY 15:	\$227,293	\$244,740	\$95,060
Per Capita Revenue:	\$245	\$672	\$238
Per Capita Expenditures:	\$265	\$680	\$254
Operating Income (loss):	-\$17,452	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	204.15%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$464,018	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$541	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$539,768	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$606	\$866	\$533
Revenue Collected During FY 15:	\$289,966	\$288,431	\$121,355
Expenditures During FY 15:	\$300,530	\$274,051	\$113,026
Per Capita Revenue:	\$325	\$714	\$328
Per Capita Expenditures:	\$337	\$690	\$307
Revenues over (under) Expenditures:	-\$10,564	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	154.69%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$464,892	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$522	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,625	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$535,451	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$268,991	\$417,897	\$29,671
Per Capita Debt:	\$302	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$287,007	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$322	\$2,382	\$952
Revenue Collected During FY 15:	\$353,525	\$255,721	\$88,075
Expenditures During FY 15:	\$331,374	\$244,740	\$95,060
Per Capita Revenue:	\$397	\$672	\$238
Per Capita Expenditures:	\$372	\$680	\$254
Operating Income (loss):	\$22,151	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	112.70%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$373,470	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$419	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$19,918,799	\$9,823,032	\$2,646,376
Per Capita Debt:	\$802	\$1,434	\$715
General Obligation Debt over EAV:	0.52%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$57,625,073	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,320	\$1,618	\$1,243
Revenue Collected During FY 15:	\$12,337,420	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$9,072,405	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$497	\$487	\$345
Per Capita Expenditures:	\$365	\$471	\$335
Operating Income (loss):	\$3,265,015	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	672.11%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$60,976,418	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,455	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$517,848	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$129	\$612	\$463
Revenue Collected During FY 15:	\$207,012	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$167,992	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$52	\$821	\$659
Per Capita Expenditures:	\$42	\$803	\$645
Revenues over (under) Expenditures:	\$39,020	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	331.48%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$556,868	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$139	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$104,871	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$451,996	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$9,823,032	\$2,646,376
Per Capita Debt:	\$	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$448,994	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$112	\$1,618	\$1,243
Revenue Collected During FY 15:	\$96,714	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$60,433	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$24	\$487	\$345
Per Capita Expenditures:	\$15	\$471	\$335
Operating Income (loss):	\$36,281	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	803.00%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$485,275	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$121	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lomax Village**

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

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$143,253**

Equalized Assessed Valuation: **\$2,373,996**

Population: **454**

Employees:

 Full Time: **7**

 Part Time:

 Salaries Paid: **\$8,865**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$313,844	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$691	\$866	\$533
Revenue Collected During FY 15:	\$112,555	\$288,431	\$121,355
Expenditures During FY 15:	\$77,770	\$274,051	\$113,026
Per Capita Revenue:	\$248	\$714	\$328
Per Capita Expenditures:	\$171	\$690	\$307
Revenues over (under) Expenditures:	\$34,785	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	448.28%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$348,629	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$768	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$348,628	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Lombard Village		
Unit Code:	022/075/32	County:	Dupage
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$130,324,689		
Equalized Assessed Valuation:	\$1,314,206,889		
Population:	43,395		
Employees:			
Full Time:			262
Part Time:			46
Salaries Paid:			\$20,724,663

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 15:	\$18,793,180	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$433	\$494	\$440
Revenue Collected During FY 15:	\$38,349,380	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$38,689,616	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$884	\$1,072	\$1,060
Per Capita Expenditures:	\$892	\$1,025	\$976
Revenues over (under) Expenditures:	-\$340,236	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	49.18%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$19,028,776	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$439	\$494	\$453

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,925,287	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$33,630,621	-\$39,339,571	-\$8,099,011



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$10,868,000	\$108,290,695	\$65,832,873
Per Capita Debt:	\$250	\$2,035	\$1,592
General Obligation Debt over EAV:	0.00%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$81,511,966	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1,878	\$1,364	\$1,150
Revenue Collected During FY 15:	\$21,972,605	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$23,245,852	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$506	\$438	\$323
Per Capita Expenditures:	\$536	\$428	\$330
Operating Income (loss):	-\$1,273,247	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	343.51%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$79,852,119	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1,840	\$1,361	\$1,123



FISCAL YEAR 2015

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 15:	\$166,613	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$425	\$866	\$533
Revenue Collected During FY 15:	\$156,281	\$288,431	\$121,355
Expenditures During FY 15:	\$214,232	\$274,051	\$113,026
Per Capita Revenue:	\$399	\$714	\$328
Per Capita Expenditures:	\$547	\$690	\$307
Revenues over (under) Expenditures:	-\$57,951	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	63.19%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$135,367	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$345	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$49,372	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$85,995	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$206,000	\$417,897	\$29,671
Per Capita Debt:	\$526	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$622,891	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,589	\$2,382	\$952
Revenue Collected During FY 15:	\$133,192	\$255,721	\$88,075
Expenditures During FY 15:	\$89,682	\$244,740	\$95,060
Per Capita Revenue:	\$340	\$672	\$238
Per Capita Expenditures:	\$229	\$680	\$254
Operating Income (loss):	\$43,510	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	713.29%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$639,696	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,632	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$9,823,032	\$2,646,376
Per Capita Debt:	\$	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$	\$1,618	\$1,243
Revenue Collected During FY 15:	\$	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$	\$487	\$345
Per Capita Expenditures:	\$	\$471	\$335
Operating Income (loss):	\$	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	0.00%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$7,067,241	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$879	\$612	\$463
Revenue Collected During FY 15:	\$5,275,634	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,741,194	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$656	\$821	\$659
Per Capita Expenditures:	\$589	\$803	\$645
Revenues over (under) Expenditures:	\$534,440	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	160.33%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$7,601,681	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$945	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,993,718	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$345,341	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,170,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$643	\$1,434	\$715
General Obligation Debt over EAV:	0.17%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,084,434	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$508	\$1,618	\$1,243
Revenue Collected During FY 15:	\$87,911	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$245,459	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$11	\$487	\$345
Per Capita Expenditures:	\$31	\$471	\$335
Operating Income (loss):	-\$157,548	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	1648.23%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,045,728	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$503	\$1,649	\$1,285



FISCAL YEAR 2015

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 15:	\$141,403	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$626	\$866	\$533
Revenue Collected During FY 15:	\$43,252	\$288,431	\$121,355
Expenditures During FY 15:	\$37,555	\$274,051	\$113,026
Per Capita Revenue:	\$191	\$714	\$328
Per Capita Expenditures:	\$166	\$690	\$307
Revenues over (under) Expenditures:	\$5,697	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	391.69%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$147,100	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$651	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$147,102	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$145,145	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$949	\$866	\$533
Revenue Collected During FY 15:	\$42,395	\$288,431	\$121,355
Expenditures During FY 15:	\$49,075	\$274,051	\$113,026
Per Capita Revenue:	\$277	\$714	\$328
Per Capita Expenditures:	\$321	\$690	\$307
Revenues over (under) Expenditures:	-\$6,680	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	282.15%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$138,465	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$905	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,139	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$133,326	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$153,205	\$417,897	\$29,671
Per Capita Debt:	\$1,001	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$758,827	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$4,960	\$2,382	\$952
Revenue Collected During FY 15:	\$38,246	\$255,721	\$88,075
Expenditures During FY 15:	\$58,926	\$244,740	\$95,060
Per Capita Revenue:	\$250	\$672	\$238
Per Capita Expenditures:	\$385	\$680	\$254
Operating Income (loss):	-\$20,680	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1252.67%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$738,147	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$4,824	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$215,492	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$688	\$866	\$533
Revenue Collected During FY 15:	\$136,519	\$288,431	\$121,355
Expenditures During FY 15:	\$132,643	\$274,051	\$113,026
Per Capita Revenue:	\$436	\$714	\$328
Per Capita Expenditures:	\$424	\$690	\$307
Revenues over (under) Expenditures:	\$3,876	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	165.38%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$219,368	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$701	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,527	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$101,891	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$41,950	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$84	\$866	\$533
Revenue Collected During FY 15:	\$198,263	\$288,431	\$121,355
Expenditures During FY 15:	\$196,598	\$274,051	\$113,026
Per Capita Revenue:	\$398	\$714	\$328
Per Capita Expenditures:	\$395	\$690	\$307
Revenues over (under) Expenditures:	\$1,665	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	26.49%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$52,069	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$105	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,030	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$2,847	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,088,347	\$417,897	\$29,671
Per Capita Debt:	\$2,185	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,526,462	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3.065	\$2,382	\$952
Revenue Collected During FY 15:	\$254,595	\$255,721	\$88,075
Expenditures During FY 15:	\$255,587	\$244,740	\$95,060
Per Capita Revenue:	\$511	\$672	\$238
Per Capita Expenditures:	\$513	\$680	\$254
Operating Income (loss):	-\$992	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	595.13%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,521,078	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3.054	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$214,502	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$189	\$612	\$463
Revenue Collected During FY 15:	\$607,856	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$598,503	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$536	\$821	\$659
Per Capita Expenditures:	\$527	\$803	\$645
Revenues over (under) Expenditures:	\$9,353	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	38.40%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$229,855	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$203	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$230,542	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$687	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,395,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,229	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,784,676	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,453	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,028,208	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$922,804	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$906	\$487	\$345
Per Capita Expenditures:	\$813	\$471	\$335
Operating Income (loss):	\$105,404	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	313.18%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,890,079	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,546	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$23,569,364	\$9,823,032	\$2,646,376
Per Capita Debt:	\$982	\$1,434	\$715
General Obligation Debt over EAV:	0.30%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$22,117,079	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$922	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,713,438	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,551,515	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$113	\$487	\$345
Per Capita Expenditures:	\$106	\$471	\$335
Operating Income (loss):	\$161,923	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	873.17%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$22,279,002	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$928	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$365,975	\$9,823,032	\$2,646,376
Per Capita Debt:	\$324	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,912,566	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,693	\$1,618	\$1,243
Revenue Collected During FY 15:	\$261,874	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$354,618	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$232	\$487	\$345
Per Capita Expenditures:	\$314	\$471	\$335
Operating Income (loss):	-\$92,744	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	519.95%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,843,822	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,632	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ludlow Village**

Unit Code: 010/055/32 County: Champaign

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$170,115

Equalized Assessed Valuation: \$2,685,452

Population: 324

Employees:

 Full Time:

 Part Time: 5

 Salaries Paid: \$32,376

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$119,409	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$369	\$866	\$533
Revenue Collected During FY 15:	\$106,420	\$288,431	\$121,355
Expenditures During FY 15:	\$112,191	\$274,051	\$113,026
Per Capita Revenue:	\$328	\$714	\$328
Per Capita Expenditures:	\$346	\$690	\$307
Revenues over (under) Expenditures:	-\$5,771	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	101.29%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$113,638	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$351	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$113,638	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$29,867	\$417,897	\$29,671
Per Capita Debt:	\$92	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$100,467	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$310	\$2,382	\$952
Revenue Collected During FY 15:	\$56,033	\$255,721	\$88,075
Expenditures During FY 15:	\$40,633	\$244,740	\$95,060
Per Capita Revenue:	\$173	\$672	\$238
Per Capita Expenditures:	\$125	\$680	\$254
Operating Income (loss):	\$15,400	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	285.15%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$115,867	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$358	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lyndon Village**

Unit Code: **098/035/32** County: **Whiteside**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,253,481**

Equalized Assessed Valuation: **\$4,951,055**

Population: **600**

Employees:

 Full Time: **1**

 Part Time: **11**

 Salaries Paid: **\$173,733**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$383,239	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$639	\$866	\$533
Revenue Collected During FY 15:	\$433,664	\$288,431	\$121,355
Expenditures During FY 15:	\$457,002	\$274,051	\$113,026
Per Capita Revenue:	\$723	\$714	\$328
Per Capita Expenditures:	\$762	\$690	\$307
Revenues over (under) Expenditures:	-\$23,338	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	78.75%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$359,901	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$600	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$359,900	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$46,787	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$78	\$2,382	\$952
Revenue Collected During FY 15:	\$63,360	\$255,721	\$88,075
Expenditures During FY 15:	\$69,748	\$244,740	\$95,060
Per Capita Revenue:	\$106	\$672	\$238
Per Capita Expenditures:	\$116	\$680	\$254
Operating Income (loss):	-\$6,388	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	57.92%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$40,399	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$67	\$2,364	\$984



FISCAL YEAR 2015

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 15:	\$69,358	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$593	\$866	\$533
Revenue Collected During FY 15:	\$23,154	\$288,431	\$121,355
Expenditures During FY 15:	\$21,483	\$274,051	\$113,026
Per Capita Revenue:	\$198	\$714	\$328
Per Capita Expenditures:	\$184	\$690	\$307
Revenues over (under) Expenditures:	\$1,671	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	330.63%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$71,029	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$607	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,700	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$53,329	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$51,236	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$438	\$2,382	\$952
Revenue Collected During FY 15:	\$20,197	\$255,721	\$88,075
Expenditures During FY 15:	\$17,944	\$244,740	\$95,060
Per Capita Revenue:	\$173	\$672	\$238
Per Capita Expenditures:	\$153	\$680	\$254
Operating Income (loss):	\$2,253	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	298.09%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$53,489	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$457	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,856,120	\$9,823,032	\$2,646,376
Per Capita Debt:	\$755	\$1,434	\$715
General Obligation Debt over EAV:	0.47%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,614,717	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$288	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,291,401	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,509,747	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$252	\$487	\$345
Per Capita Expenditures:	\$276	\$471	\$335
Operating Income (loss):	-\$218,346	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	118.23%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,967,290	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$327	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$29,920,336	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,791	\$1,434	\$715
General Obligation Debt over EAV:	3.28%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,086,096	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$288	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,813,237	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,469,223	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$356	\$487	\$345
Per Capita Expenditures:	\$324	\$471	\$335
Operating Income (loss):	\$344,014	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	98.87%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,430,110	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$320	\$1,649	\$1,285