



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Abingdon City**

Unit Code: **048/010/30** County: **Knox**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,134,964**

Equalized Assessed Valuation: **\$20,674,081**

Population: **3,319**

Employees:

    Full Time: **18**

    Part Time: **21**

    Salaries Paid: **\$605,480**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$2,042,452</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$615</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$1,126,221</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$1,131,157</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$339</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$341</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$4,936</b>    | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>180.13%</b>     | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$2,037,516</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$614</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,653,660</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$371,664</b>   | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$1,219,753</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$368</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$3,266,648</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$984</b>          | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$798,249</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$872,791</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$241</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$263</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$74,542</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>365.74%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$3,192,106</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$962</b>          | <b>\$1,608</b>         | <b>\$1,226</b>        |



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 13:      | <b>\$329.132</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$1.306</b>   | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$134.347</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$102.680</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$533</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$407</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$31.667</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>352.70%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$362.152</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$1.437</b>   | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$3,935         | \$             |
| Total Unreserved Funds: | \$             | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$16.826</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$365.606</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$426.971             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$1.694               | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$27.032              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$45.196              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$107                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$179                 | \$653                  | \$252                 |
| Operating Income (loss):                          | -\$18.164             | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 904.52%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$408.807             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$1.622               | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Addison Village**

Unit Code: 022/010/32      County: Dupage

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$69,353,102

Equalized Assessed Valuation: \$1,031,412,412

Population: 36,942

Employees:

    Full Time: 205

    Part Time: 13

    Salaries Paid: \$20,585,285

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$9,100,259</b>  | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | <b>\$246</b>        | \$471           | \$396          |
| Revenue Collected During FY 13:        | <b>\$28,647,530</b> | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | <b>\$28,790,648</b> | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | <b>\$775</b>        | \$1,023         | \$974          |
| Per Capita Expenditures:               | <b>\$779</b>        | \$970           | \$926          |
| Revenues over (under) Expenditures:    | <b>-\$143,118</b>   | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | <b>31.54%</b>       | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | <b>\$9,081,141</b>  | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | <b>\$246</b>        | \$511           | \$437          |

**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:   | <b>\$4,660,660</b> | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets: | <b>\$8,425,127</b> | \$3,838,488     | \$8,425,127    |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$33,987,632</b>   | <b>\$82,635,224</b>    | <b>\$52,719,667</b>   |
| Per Capita Debt:                  | <b>\$920</b>          | <b>\$1,507</b>         | <b>\$1,372</b>        |
| General Obligation Debt over EAV: | <b>2.87%</b>          | <b>14.27%</b>          | <b>3.52%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$59,123,972</b>   | <b>\$70,095,735</b>    | <b>\$48,264,763</b>   |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,600</b>        | <b>\$1,344</b>         | <b>\$1,047</b>        |
| Revenue Collected During FY 13:                   | <b>\$13,120,237</b>   | <b>\$20,765,663</b>    | <b>\$12,610,524</b>   |
| Expenditures During FY 13:                        | <b>\$14,175,880</b>   | <b>\$20,304,688</b>    | <b>\$11,924,922</b>   |
| Per Capita Revenue:                               | <b>\$355</b>          | <b>\$386</b>           | <b>\$287</b>          |
| Per Capita Expenditures:                          | <b>\$384</b>          | <b>\$377</b>           | <b>\$289</b>          |
| Operating Income (loss):                          | <b>-\$1,055,643</b>   | <b>\$460,974</b>       | <b>\$562,877</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>418.03%</b>        | <b>430.94%</b>         | <b>378.25%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$59,259,658</b>   | <b>\$70,659,692</b>    | <b>\$49,402,463</b>   |
| Per Capita Ending Retained Earnings:              | <b>\$1,604</b>        | <b>\$1,359</b>         | <b>\$1,125</b>        |



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 13:      | \$             | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$             | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$48,931       | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$30,629       | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$576          | \$648           | \$296          |
| Per Capita Expenditures:               | \$360          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | \$18,302       | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 59.75%         | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$18,302       | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$215          | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$3,935         | \$             |
| Total Unreserved Funds: | \$259,133      | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | \$             | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$446,143       | \$40,000       |
| Per Capita Debt:                  | \$             | \$1,094         | \$87           |
| General Obligation Debt over EAV: | 0.00%          | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | \$             | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | \$             | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | \$             | \$656           | \$233          |
| Per Capita Expenditures:                          | \$             | \$653           | \$252          |
| Operating Income (loss):                          | \$             | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | \$             | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | \$             | \$2,407         | \$947          |



**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 13:      | <b>\$705.658</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$788</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$435.039</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$396.618</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$486</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$443</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$38.421</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>186.39%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$739.246</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$826</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$85.944</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$653.302</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$51.739</b>       | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$58</b>           | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,749,424</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,955</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$798,831</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$778,785</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$893</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$870</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$20,046</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>227.83%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$1,774,303</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$1,982</b>        | \$2,407                | \$947                 |



**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 13:      | <b>\$138.903</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$117</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$452.657</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$411.648</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$381</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$346</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$41.009</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>61.32%</b>    | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$252.405</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$212</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$12.517</b>  | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$218.992</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$153.181</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$129</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.54%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,011,428</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$851</b>          | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$327,824</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$285,385</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$276</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$240</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$42,439</b>       | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>363.38%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$1,037,019</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$872</b>          | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1  
Albion Public Library

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$3,073,327</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$1,554</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$1,034,115</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$745,894</b>   | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$523</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$377</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$288,221</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>453.65%</b>     | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$3,383,745</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$1,711</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$445,386</b>   | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$2,938,359</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$2,200,000</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$1.112</b>        | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2,323,574</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.175</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$893,442</b>      | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$828,963</b>      | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$452</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$419</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$64,479</b>       | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>285.40%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$2,365,856</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$1.196</b>        | \$1,608                | \$1,226               |



**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 13:      | <b>\$4,064,867</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$1.117</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$3,042,340</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$2,343,842</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$836</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$644</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$698,498</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>210.10%</b>     | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$4,924,428</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$1.353</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$3,791,383</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$962,438</b>   | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$3,497,539</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$961</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>2.86%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$9,888,012</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,716</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$3,065,001</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$2,906,886</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$842</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$799</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$158,115</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>343.28%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$9,978,895</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$2,741</b>        | \$1,608                | \$1,226               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: Alexis Village

Unit Code: 094/010/32 County: Warren

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,086,900

Equalized Assessed Valuation: \$6,005,566

Population: 831

Employees:

    Full Time: 2

    Part Time: 20

    Salaries Paid: \$126,770

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$260,325      | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$313          | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$313,475      | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$272,481      | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$377          | \$648           | \$296          |
| Per Capita Expenditures:               | \$328          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | \$40,994       | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 108.27%        | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$295,024      | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$355          | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$3,935         | \$             |
| Total Unreserved Funds: | \$             | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$98,061       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | \$196,963      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$253.216</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$305</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>1.50%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$564.908</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$680</b>          | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$256.163</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$223.963</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$308</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$270</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$32.200</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>269.42%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$603.403</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$726</b>          | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Algonquin Village**

Unit Code: **063/010/32** County: **Mchenry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$37,377,350**

Equalized Assessed Valuation: **\$887,200,696**

Population: **30,046**

Employees:

    Full Time: **151**

    Part Time: **59**

    Salaries Paid: **\$11,737,122**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$15,514,232</b> | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | <b>\$516</b>        | \$471           | \$396          |
| Revenue Collected During FY 13:        | <b>\$20,830,812</b> | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | <b>\$18,862,856</b> | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | <b>\$693</b>        | \$1,023         | \$974          |
| Per Capita Expenditures:               | <b>\$628</b>        | \$970           | \$926          |
| Revenues over (under) Expenditures:    | <b>\$1,967,956</b>  | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | <b>89.82%</b>       | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | <b>\$16,942,188</b> | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | <b>\$564</b>        | \$511           | \$437          |

**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:   | <b>\$1,860,785</b>  | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets: | <b>\$17,964,539</b> | \$3,838,488     | \$8,425,127    |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$12,480,000</b>   | <b>\$82,635,224</b>    | <b>\$52,719,667</b>   |
| Per Capita Debt:                  | <b>\$415</b>          | <b>\$1,507</b>         | <b>\$1,372</b>        |
| General Obligation Debt over EAV: | <b>1.41%</b>          | <b>14.27%</b>          | <b>3.52%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$68,309,814</b>   | <b>\$70,095,735</b>    | <b>\$48,264,763</b>   |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,274</b>        | <b>\$1,344</b>         | <b>\$1,047</b>        |
| Revenue Collected During FY 13:                   | <b>\$9,569,375</b>    | <b>\$20,765,663</b>    | <b>\$12,610,524</b>   |
| Expenditures During FY 13:                        | <b>\$8,738,058</b>    | <b>\$20,304,688</b>    | <b>\$11,924,922</b>   |
| Per Capita Revenue:                               | <b>\$318</b>          | <b>\$386</b>           | <b>\$287</b>          |
| Per Capita Expenditures:                          | <b>\$291</b>          | <b>\$377</b>           | <b>\$289</b>          |
| Operating Income (loss):                          | <b>\$831,317</b>      | <b>\$460,974</b>       | <b>\$562,877</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>791.26%</b>        | <b>430.94%</b>         | <b>378.25%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$69,141,131</b>   | <b>\$70,659,692</b>    | <b>\$49,402,463</b>   |
| Per Capita Ending Retained Earnings:              | <b>\$2,301</b>        | <b>\$1,359</b>         | <b>\$1,125</b>        |



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

| <u>General and Special Funds</u>       | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$203.031</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$298</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$261.246</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$231.275</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$384</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$340</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$29.971</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>101.16%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$233.958</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$344</b>     | \$830           | \$486          |
| <u>Equity</u>                          | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>        | \$3,935         | \$             |
| Total Unreserved Funds:                | <b>\$</b>        | \$29,757        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$13.095</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets:         | <b>\$220.863</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$106.215</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$156</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2,716,597</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$3,989</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$198,170</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$197,776</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$291</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$290</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$394</b>          | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>1018.90%</b>       | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$2,015,138</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2,959</b>        | \$2,407                | \$947                 |



**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 13:      | <b>\$193,581</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$367</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$102,516</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$83,142</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$194</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$157</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$19,374</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>244.11%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$202,954</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$384</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>        | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$208,446</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$976.497             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$1.849               | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$473.420             | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$469.869             | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$897                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$890                 | \$653                  | \$252                 |
| Operating Income (loss):                          | \$3.551               | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 210.71%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$990.047             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$1.875               | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Village of Allenville

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>                        | <u>Averages</u>                        | <u>Medians</u>                         |
|--|---------------------------------------|--|--|
| Beginning Fund Balance for FY 13:      | <input type="text" value="\$51.757"/> | <input type="text" value="\$305,255"/> | <input type="text" value="\$161,015"/> |
| Per Capita Beginning Fund Balance:     | <input type="text" value="\$350"/>    | <input type="text" value="\$815"/>     | <input type="text" value="\$458"/>     |
| Revenue Collected During FY 13:        | <input type="text" value="\$32.569"/> | <input type="text" value="\$258,891"/> | <input type="text" value="\$116,644"/> |
| Expenditures During FY 13:             | <input type="text" value="\$24.831"/> | <input type="text" value="\$253,093"/> | <input type="text" value="\$105,918"/> |
| Per Capita Revenue:                    | <input type="text" value="\$220"/>    | <input type="text" value="\$648"/>     | <input type="text" value="\$296"/>     |
| Per Capita Expenditures:               | <input type="text" value="\$168"/>    | <input type="text" value="\$644"/>     | <input type="text" value="\$284"/>     |
| Revenues over (under) Expenditures:    | <input type="text" value="\$7.738"/>  | <input type="text" value="\$5,798"/>   | <input type="text" value="\$8,961"/>   |
| Ratio of Fund Balance to Expenditures: | <input type="text" value="239.60%"/>  | <input type="text" value="284.63%"/>   | <input type="text" value="169.99%"/>   |
| Ending Fund Balance for FY 13:         | <input type="text" value="\$59.495"/> | <input type="text" value="\$308,514"/> | <input type="text" value="\$170,510"/> |
| Per Capita Ending Fund Balance:        | <input type="text" value="\$402"/>    | <input type="text" value="\$830"/>     | <input type="text" value="\$486"/>     |
| <u>Equity</u>                          | <u>Amounts</u>                        | <u>Averages</u>                        | <u>Medians</u>                         |
| Total Reserved Funds:                  | <input type="text" value="\$"/>       | <input type="text" value="\$3,935"/>   | <input type="text" value="\$"/>        |
| Total Unreserved Funds:                | <input type="text" value="\$76.314"/> | <input type="text" value="\$29,757"/>  | <input type="text" value="\$"/>        |
| <u>Net Assets</u>                      | <u>Amounts</u>                        | <u>Averages</u>                        | <u>Medians</u>                         |
| Total Restricted Net Assets:           | <input type="text" value="\$"/>       | <input type="text" value="\$118,520"/> | <input type="text" value="\$21,864"/>  |
| Total Unrestricted Net Assets:         | <input type="text" value="\$"/>       | <input type="text" value="\$28,307"/>  | <input type="text" value="\$82,892"/>  |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Allerton Village

Unit Code: 092/010/32 County: Vermilion

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$244,000

Equalized Assessed Valuation: \$2,022,492

Population: 291

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$18,916

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | Amounts     | Averages  | Medians   |
|--|-------------|-----------|-----------|
| Beginning Fund Balance for FY 13:      | \$1,055,432 | \$305,255 | \$161,015 |
| Per Capita Beginning Fund Balance:     | \$3,627     | \$815     | \$458     |
| Revenue Collected During FY 13:        | \$95,462    | \$258,891 | \$116,644 |
| Expenditures During FY 13:             | \$133,759   | \$253,093 | \$105,918 |
| Per Capita Revenue:                    | \$328       | \$648     | \$296     |
| Per Capita Expenditures:               | \$460       | \$644     | \$284     |
| Revenues over (under) Expenditures:    | -\$38,297   | \$5,798   | \$8,961   |
| Ratio of Fund Balance to Expenditures: | 760.42%     | 284.63%   | 169.99%   |
| Ending Fund Balance for FY 13:         | \$1,017,135 | \$308,514 | \$170,510 |
| Per Capita Ending Fund Balance:        | \$3,495     | \$830     | \$486     |

Equity

|                         | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds:   | \$      | \$3,935  | \$      |
| Total Unreserved Funds: | \$      | \$29,757 | \$      |

Net Assets

|                                | Amounts   | Averages  | Medians  |
|--------------------------------|-----------|-----------|----------|
| Total Restricted Net Assets:   | \$21,732  | \$118,520 | \$21,864 |
| Total Unrestricted Net Assets: | \$995,403 | \$28,307  | \$82,892 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$30,021              | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$103                 | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$53,112              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$48,444              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$183                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$166                 | \$653                  | \$252                 |
| Operating Income (loss):                          | \$4,668               | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 71.61%                | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$34,689              | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$119                 | \$2,407                | \$947                 |



**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**

| <u>General and Special Funds</u>       | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$43,965</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$137</b>    | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$81,444</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$72,838</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$255</b>    | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$228</b>    | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$8,606</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>85.90%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$62,565</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$196</b>    | \$830           | \$486          |
| <u>Equity</u>                          | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>       | \$3,935         | \$             |
| Total Unreserved Funds:                | <b>\$</b>       | \$29,757        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$</b>       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets:         | <b>\$29,749</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$473.273</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$1.479</b>        | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2,080,880</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$6,503</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$138,066</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$221,839</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$431</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$693</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$83,773</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>898.73%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$1,993,723</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$6,230</b>        | \$2,407                | \$947                 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Alorton Village

Fiscal Indicators

General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$365</b>       | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | \$                 | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$1,479,695</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$1,515,347</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$739</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$757</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$35,652</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>-1.01%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>-\$15,287</b>   | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>-\$8</b>        | \$608           | \$442          |

Equity

|                         | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds:   | \$               | \$10,159        | \$             |
| Total Unreserved Funds: | <b>-\$15,287</b> | \$47,054        | \$             |

Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | \$             | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | \$                    | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | 0.00%                 | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | \$                    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | \$                    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | \$                    | \$472                  | \$341                 |
| Per Capita Expenditures:                          | \$                    | \$434                  | \$308                 |
| Operating Income (loss):                          | \$                    | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | \$                    | \$1,608                | \$1,226               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Alpha Community Team

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$311.709</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$443</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$206.261</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$158.759</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$293</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$226</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$47.502</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>221.66%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$351.911</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$500</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$127.910</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$224.001</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$439,140             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$624                 | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$177,382             | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$106,240             | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$252                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$151                 | \$653                  | \$252                 |
| Operating Income (loss):                          | \$71,142              | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 487.18%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$517,582             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$735                 | \$2,407                | \$947                 |



**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 13:      | <b>\$43,887</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$176</b>    | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$66,606</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$59,163</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$266</b>    | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$237</b>    | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$7,443</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>86.76%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$51,330</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$205</b>    | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>       | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$55,592</b> | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Alsip Village**

Unit Code: **016/010/32** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$39,329,586**

Equalized Assessed Valuation: **\$548,725,983**

Population: **19,000**

Employees:

    Full Time: **122**

    Part Time: **22**

    Salaries Paid: **\$9,787,276**

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$13,500,328</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$711</b>        | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$22,270,939</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$19,291,508</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$1,172</b>      | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$1,015</b>      | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$2,979,431</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>84.71%</b>       | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$16,342,588</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$860</b>        | \$608           | \$442          |
| <u>Equity</u>                          | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>           | \$10,159        | \$             |
| Total Unreserved Funds:                | <b>\$</b>           | \$47,054        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$9,189,899</b>  | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets:         | <b>\$5,026,313</b>  | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$34.653.687</b>   | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$1.824</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>3.86%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$26.654.575</b>   | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.403</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$14.165.998</b>   | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$13.578.526</b>   | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$746</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$715</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$587.472</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>194.35%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$26.389.966</b>   | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1.389</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Library

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>        | <u>Averages</u>        | <u>Medians</u>        |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 13:      | <b>\$660.816</b>      | \$3,411,063            | \$1,536,463           |
| Per Capita Beginning Fund Balance:     | <b>\$285</b>          | \$570                  | \$402                 |
| Revenue Collected During FY 13:        | <b>\$1,024,701</b>    | \$5,680,749            | \$2,501,457           |
| Expenditures During FY 13:             | <b>\$849,996</b>      | \$5,394,004            | \$2,525,307           |
| Per Capita Revenue:                    | <b>\$442</b>          | \$789                  | \$625                 |
| Per Capita Expenditures:               | <b>\$367</b>          | \$754                  | \$593                 |
| Revenues over (under) Expenditures:    | <b>\$174,705</b>      | \$286,745              | \$99,473              |
| Ratio of Fund Balance to Expenditures: | <b>110.46%</b>        | 89.78%                 | 72.88%                |
| Ending Fund Balance for FY 13:         | <b>\$938.922</b>      | \$3,736,935            | \$1,675,391           |
| Per Capita Ending Fund Balance:        | <b>\$405</b>          | \$608                  | \$442                 |
| <b><u>Equity</u></b>                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
| Total Reserved Funds:                  | <b>\$</b>             | \$10,159               | \$                    |
| Total Unreserved Funds:                | <b>\$</b>             | \$47,054               | \$                    |
| <b><u>Net Assets</u></b>               | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
| Total Restricted Net Assets:           | <b>\$386.261</b>      | \$1,600,686            | \$578,266             |
| Total Unrestricted Net Assets:         | <b>\$622.533</b>      | \$647,390              | \$664,612             |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$2.663,196</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$1.148</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$3,034,080</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,308</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$4,008,633</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$4,105,180</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$1,729</b>        | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$1,770</b>        | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$96,547</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>72.78%</b>         | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$2,987,598</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1,288</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**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 13:      | <b>\$65.352</b>  | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$167</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$134.863</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$120.319</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$345</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$308</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$14.544</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>66.40%</b>    | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$79.896</b>  | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$204</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$5.332</b>  | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$74.563</b> | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    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 13:      | <b>\$16,453,785</b> | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | <b>\$590</b>        | \$471           | \$396          |
| Revenue Collected During FY 13:        | <b>\$35,838,648</b> | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | <b>\$32,164,312</b> | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | <b>\$1,285</b>      | \$1,023         | \$974          |
| Per Capita Expenditures:               | <b>\$1,153</b>      | \$970           | \$926          |
| Revenues over (under) Expenditures:    | <b>\$3,674,336</b>  | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | <b>57.27%</b>       | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | <b>\$18,420,189</b> | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | <b>\$660</b>        | \$511           | \$437          |

**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:   | <b>\$10,627,512</b>  | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets: | <b>-\$86,548,848</b> | \$3,838,488     | \$8,425,127    |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$19,676,489</b>   | <b>\$82,635,224</b>    | <b>\$52,719,667</b>   |
| Per Capita Debt:                  | <b>\$705</b>          | <b>\$1,507</b>         | <b>\$1,372</b>        |
| General Obligation Debt over EAV: | <b>4.21%</b>          | <b>14.27%</b>          | <b>3.52%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$15,517,730</b>   | <b>\$70,095,735</b>    | <b>\$48,264,763</b>   |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$556</b>          | <b>\$1,344</b>         | <b>\$1,047</b>        |
| Revenue Collected During FY 13:                   | <b>\$4,596,144</b>    | <b>\$20,765,663</b>    | <b>\$12,610,524</b>   |
| Expenditures During FY 13:                        | <b>\$4,631,054</b>    | <b>\$20,304,688</b>    | <b>\$11,924,922</b>   |
| Per Capita Revenue:                               | <b>\$165</b>          | <b>\$386</b>           | <b>\$287</b>          |
| Per Capita Expenditures:                          | <b>\$166</b>          | <b>\$377</b>           | <b>\$289</b>          |
| Operating Income (loss):                          | <b>-\$34,910</b>      | <b>\$460,974</b>       | <b>\$562,877</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>337.61%</b>        | <b>430.94%</b>         | <b>378.25%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$15,634,990</b>   | <b>\$70,659,692</b>    | <b>\$49,402,463</b>   |
| Per Capita Ending Retained Earnings:              | <b>\$560</b>          | <b>\$1,359</b>         | <b>\$1,125</b>        |



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 13:      | <b>\$382.802</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$672</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$184.107</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$158.428</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$323</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$278</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$25.679</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>257.83%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$408.480</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$717</b>     | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$74.082</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$334.398</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$467.181</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$820</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,390,859</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,440</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$143,608</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$163,286</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$252</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$286</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$19,678</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>839.74%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$1,371,181</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2,406</b>        | \$2,407                | \$947                 |



**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 13:      | <b>\$49,322</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$183</b>    | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$41,191</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$26,389</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$153</b>    | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$98</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$14,802</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>257.41%</b>  | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$67,928</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$252</b>    | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$4,000</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$63,928</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$11,562              | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$43                  | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$40,745              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$36,137              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$151                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$134                 | \$653                  | \$252                 |
| Operating Income (loss):                          | \$4,608               | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 38.36%                | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$13,861              | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$51                  | \$2,407                | \$947                 |



**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 13:      | <b>\$559,323</b>   | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$218</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$1,168,720</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$1,056,159</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$456</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$412</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$112,561</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>64.97%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$686,184</b>   | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$268</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$149,479</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$533,163</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$1,412,321</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$551</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,744,576</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$681</b>          | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$935,226</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$765,293</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$365</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$299</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$169,933</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>248.30%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$1,900,209</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$742</b>          | <b>\$1,608</b>         | <b>\$1,226</b>        |



**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 13:      | <b>\$66,726</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$457</b>    | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$47,880</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$43,853</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$328</b>    | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$300</b>    | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$4,027</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>161.34%</b>  | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$70,753</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$485</b>    | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$70,753</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$446,143       | \$40,000       |
| Per Capita Debt:                  | \$             | \$1,094         | \$87           |
| General Obligation Debt over EAV: | 0.00%          | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$67,483       | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | \$462          | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | \$24,392       | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | \$15,202       | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | \$167          | \$656           | \$233          |
| Per Capita Expenditures:                          | \$104          | \$653           | \$252          |
| Operating Income (loss):                          | \$9,190        | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | 570.14%        | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | \$86,673       | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | \$594          | \$2,407         | \$947          |



**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 13:      | <b>\$315.204</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$262</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$553.094</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$408.783</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$461</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$340</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$144.311</b> | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>112.41%</b>   | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$459.515</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$383</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$72.393</b>  | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$447.580</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$666.254</b>      | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$555</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>2.88%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,308.126</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.089</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$411.343</b>      | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$358.621</b>      | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$343</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$299</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$52.722</b>       | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>379.47%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$1,360.848</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$1.133</b>        | \$1,608                | \$1,226               |



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 13:      | <b>\$206.764</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$364</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$204.340</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$201.220</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$360</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$354</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$3.120</b>   | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>110.20%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$221.744</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$390</b>     | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$9.963</b>   | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$188.221</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$23.560</b>       | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$41</b>           | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$346.918</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$611</b>          | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$66.366</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$36.440</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$117</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$64</b>           | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$29.926</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>1001.60%</b>       | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$364.984</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$643</b>          | \$2,407                | \$947                 |



**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 13:      | <b>\$8,322,481</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$1,684</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$3,278,821</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$3,012,047</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$663</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$609</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$266,774</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>289.36%</b>     | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$8,715,529</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$1,764</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,944,044</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$2,305,220</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$1,735,367</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$351</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$8,854,993</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,792</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$3,576,515</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$3,402,169</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$724</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$688</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$174,346</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>265.40%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$9,029,339</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1,827</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Annawan Town**

Unit Code: **037/020/31** County: **Henry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,772,938**

Equalized Assessed Valuation: **\$12,579,303**

Population: **868**

Employees:

    Full Time: **4**

    Part Time: **17**

    Salaries Paid: **\$186,974**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$21,401</b>  | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$25</b>      | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$545,297</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$535,176</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$628</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$617</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$10,121</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>0.84%</b>     | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$4,483</b>   | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$5</b>       | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>    | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$997,620</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>-\$140,706</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$851.998</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$982</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$302.977</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$349</b>          | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$202.712</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$235.413</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$234</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$271</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$32.701</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>163.72%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$385.415</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$444</b>          | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Antioch Village**

Unit Code: 049/010/32      County: Lake

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$16,600,745

Equalized Assessed Valuation: \$340,310,596

Population: 14,430

Employees:

    Full Time: 62

    Part Time: 27

    Salaries Paid: \$5,039,351

**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 13:      | <b>\$2,240,623</b>  | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$155</b>        | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$11,868,739</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$10,678,792</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$823</b>        | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$740</b>        | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$1,189,947</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>29.21%</b>       | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$3,119,283</b>  | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$216</b>        | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,601,591</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>-\$922,552</b>  | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$19,271,952</b>   | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$1,336</b>        | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.03%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$37,606,407</b>   | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,606</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$3,735,665</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$3,082,850</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$259</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$214</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$652,815</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>1255.64%</b>       | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$38,709,395</b>   | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$2,683</b>        | \$1,608                | \$1,226               |



**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 13:      | <b>\$324.608</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$856</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$125.249</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$179.896</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$330</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$475</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$54.647</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>174.80%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$314.461</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$830</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$32.443</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$282.018</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$624.480             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$1.648               | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$85.737              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$95.881              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$226                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$253                 | \$653                  | \$252                 |
| Operating Income (loss):                          | -\$10.144             | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 594.32%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$569.836             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$1.504               | \$2,407                | \$947                 |



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 13:      | <b>\$2,272,531</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$779</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$2,782,082</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$2,752,459</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$954</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$944</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$29,623</b>    | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>81.57%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$2,245,060</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$770</b>       | \$608           | \$442          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$2,120,751</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>-\$269,413</b>  | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$4,493,143</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$1,541</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2,976,134</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,021</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$1,272,552</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$1,335,992</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$436</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$458</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$63,440</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>243.10%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$3,247,830</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1,114</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Arenzville Village**

Unit Code: 009/010/32 County: Cass

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,183,400

Equalized Assessed Valuation: \$4,128,891

Population: 1,175

Employees:

    Full Time: 2

    Part Time: 4

    Salaries Paid: \$80,833

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>    | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$936.155</b>  | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$797</b>      | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$148.866</b>  | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$283.983</b>  | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$127</b>      | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$242</b>      | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$135.117</b> | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>282.07%</b>    | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$801.038</b>  | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$682</b>      | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$84.747</b>  | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$716.291</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$541.203</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$461</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,563,509</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,331</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$132,206</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$114,319</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$113</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$97</b>           | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$17,887</b>       | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>1428.34%</b>       | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$1,632,860</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1,390</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Argenta Village**

Unit Code: 055/010/32      County: Macon

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,216,458

Equalized Assessed Valuation: \$9,529,489

Population: 948

Employees:

    Full Time: 2

    Part Time: 18

    Salaries Paid: \$107,198

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$569,709</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$601</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$333,981</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$368,373</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$352</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$389</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$34,392</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>116.61%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$429,567</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$453</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$141,215</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$288,352</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$5,786,632</b>    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$6.104</b>        | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$795,164</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$839</b>          | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$286,870</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$182,518</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$303</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$193</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$104,352</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>550.78%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$1,005,266</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$1,060</b>        | \$2,407                | \$947                 |



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 13:      | <b>\$79,020</b>  | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$409</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$116,644</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$127,873</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$604</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$663</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$11,229</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>60.05%</b>    | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$76,791</b>  | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$398</b>     | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$56,299</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$20,492</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$261.825</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$1.357</b>   | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>7.12%</b>     | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$514.536</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2.666</b>   | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$157.683</b> | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$78.318</b>  | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$817</b>     | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$406</b>     | \$653           | \$252          |
| Operating Income (loss):                          | <b>\$79.365</b>  | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>746.83%</b>   | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>\$584.901</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>\$3.031</b>   | \$2,407         | \$947          |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Arlington Heights Village**

Unit Code: 016/015/32 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$151,967,207

Equalized Assessed Valuation: \$3,093,768,989

Population: 75,777

Employees:

    Full Time: 415

    Part Time: 45

    Salaries Paid: \$38,619,698

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$33,321,740   | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | \$440          | \$471           | \$396          |
| Revenue Collected During FY 13:        | \$73,782,400   | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | \$67,192,637   | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | \$974          | \$1,023         | \$974          |
| Per Capita Expenditures:               | \$887          | \$970           | \$926          |
| Revenues over (under) Expenditures:    | \$6,589,763    | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | 50.22%         | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | \$33,743,112   | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | \$445          | \$511           | \$437          |

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:   | \$17,517,983   | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets: | \$44,224,002   | \$3,838,488     | \$8,425,127    |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$48,423,632</b>   | <b>\$82,635,224</b>    | <b>\$52,719,667</b>   |
| Per Capita Debt:                  | <b>\$639</b>          | <b>\$1,507</b>         | <b>\$1,372</b>        |
| General Obligation Debt over EAV: | <b>1.57%</b>          | <b>14.27%</b>          | <b>3.52%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$55,517,325</b>   | <b>\$70,095,735</b>    | <b>\$48,264,763</b>   |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$733</b>          | <b>\$1,344</b>         | <b>\$1,047</b>        |
| Revenue Collected During FY 13:                   | <b>\$16,674,909</b>   | <b>\$20,765,663</b>    | <b>\$12,610,524</b>   |
| Expenditures During FY 13:                        | <b>\$17,546,178</b>   | <b>\$20,304,688</b>    | <b>\$11,924,922</b>   |
| Per Capita Revenue:                               | <b>\$220</b>          | <b>\$386</b>           | <b>\$287</b>          |
| Per Capita Expenditures:                          | <b>\$232</b>          | <b>\$377</b>           | <b>\$289</b>          |
| Operating Income (loss):                          | <b>-\$871,269</b>     | <b>\$460,974</b>       | <b>\$562,877</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>311.44%</b>        | <b>430.94%</b>         | <b>378.25%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$54,646,056</b>   | <b>\$70,659,692</b>    | <b>\$49,402,463</b>   |
| Per Capita Ending Retained Earnings:              | <b>\$721</b>          | <b>\$1,359</b>         | <b>\$1,125</b>        |



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 13:      | <b>\$437,776</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$1.276</b>   | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$118,334</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$180,810</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$345</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$527</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$62,476</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>207.57%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$375,300</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$1.094</b>   | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$53,878</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$277,340</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$258,467             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$754                 | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$90,061              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$78,693              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$263                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$229                 | \$653                  | \$252                 |
| Operating Income (loss):                          | \$11,368              | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 342.90%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$269,835             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$787                 | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Aroma Park Village**

Unit Code: **046/010/32** County: **Kankakee**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$745,340**

Equalized Assessed Valuation: **\$12,761,975**

Population: **757**

Employees:

    Full Time: **5**

    Part Time: **15**

    Salaries Paid: **\$224,751**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$24,204</b>  | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$32</b>      | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$514,851</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$470,352</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$680</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$621</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$44,499</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>14.22%</b>    | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$66,903</b>  | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$88</b>      | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$71,695</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>-\$4,792</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$18.200</b>       | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$24</b>           | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1.265.833</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.672</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$140.283</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$208.906</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$185</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$276</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$68.623</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>582.66%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$1.217.210</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$1.608</b>        | \$2,407                | \$947                 |



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 13:      | <b>\$148,595</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$505</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$85,063</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$75,471</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$289</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$257</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$9,592</b>   | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>209.60%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$158,187</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$538</b>     | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$27,179</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$76,482</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$105.301</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$358</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$112.630</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$383</b>          | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$72.171</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$59.502</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$245</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$202</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$12.669</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>210.58%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$125.299</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$426</b>          | \$2,407                | \$947                 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Arthur Village**

Unit Code: 021/015/32      County: Douglas

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$3,185,667

Equalized Assessed Valuation: \$33,176,864

Population: 2,116

Employees:

    Full Time: 10

    Part Time: 21

    Salaries Paid: \$494,764

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$682,711</b>   | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$323</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$1,345,970</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$1,236,395</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$636</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$584</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$109,575</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>64.08%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$792,286</b>   | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$374</b>       | \$608           | \$442          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$353,495</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$551,583</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$652.600</b>      | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$308</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$3,248.139</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.535</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$653.028</b>      | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$693.555</b>      | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$309</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$328</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>-\$40.527</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>462.49%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$3,207.612</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$1.516</b>        | \$1,608                | \$1,226               |



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 13:      | <b>\$768,868</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$1.062</b>   | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$315,634</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$186,201</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$436</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$257</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$129,433</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>463.64%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$863,301</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$1.192</b>   | \$830           | \$486          |

Equity

|                         | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$74,080</b>  | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$789,221</b> | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$406.406</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$561</b>     | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>0.00%</b>     | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$562.803</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$777</b>     | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$194.429</b> | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$147.495</b> | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$269</b>     | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$204</b>     | \$653           | \$252          |
| Operating Income (loss):                          | <b>\$46.934</b>  | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>437.12%</b>   | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>\$644.737</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>\$891</b>     | \$2,407         | \$947          |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Ashland Village**

Unit Code: **009/015/32** County: **Cass**

Fiscal Year End: **4/30/2013**

Accounting Method: **Combination**

Appropriation or Budget: **\$1,875,148**

Equalized Assessed Valuation: **\$12,959,875**

Population: **1,692**

Employees:

    Full Time: **7**

    Part Time: **3**

    Salaries Paid: **\$160,861**

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$269,815</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$159</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$629,734</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$553,793</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$372</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$327</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$75,941</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>61.99%</b>    | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$343,319</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$203</b>     | \$608           | \$442          |
| <u>Equity</u>                          | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>        | \$10,159        | \$             |
| Total Unreserved Funds:                | <b>\$</b>        | \$47,054        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$236,385</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets:         | <b>\$106,934</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$995.752</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$589</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>3.49%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,969,203</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,164</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$705,409</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$662,294</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$417</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$391</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$43,115</b>       | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>304.20%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$2,014,718</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1,191</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**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 13:      | <b>\$489,655</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$914</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$224,967</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$179,718</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$420</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$335</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$45,249</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>297.64%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$534,904</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$998</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>        | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$534,904</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$405.000</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$756</b>     | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>0.00%</b>     | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$803.039</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.498</b>   | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$166.529</b> | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$248.483</b> | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$311</b>     | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$464</b>     | \$653           | \$252          |
| Operating Income (loss):                          | <b>-\$81.954</b> | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>290.19%</b>   | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>\$721.085</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>\$1.345</b>   | \$2,407         | \$947          |



**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 13:      | <b>\$666,985</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$850</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$205,955</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$172,050</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$262</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$219</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$33,905</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>412.62%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$709,916</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$904</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$73,038</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$642,234</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$524.074</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$668</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$701.857</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$894</b>          | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$187.716</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$174.380</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$239</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$222</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$13.336</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>426.52%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$743.762</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$947</b>          | \$2,407                | \$947                 |



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 13:      | <b>\$1,672,446</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$1,721</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$615,494</b>   | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$470,019</b>   | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$633</b>       | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$484</b>       | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$145,475</b>   | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>328.49%</b>     | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$1,543,966</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$1,588</b>     | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$3,935         | \$             |
| Total Unreserved Funds: | \$             | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$50,000</b>    | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$1,533,789</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$639.676</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$658</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$262.910</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$270</b>          | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$345.104</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$365.313</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$355</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$376</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$20.209</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>27.74%</b>         | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$101.334</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$104</b>          | \$2,407                | \$947                 |



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 13:      | <b>\$1,336,832</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$1.127</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$559,544</b>   | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$466,221</b>   | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$472</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$393</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$93,323</b>    | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>306.75%</b>     | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$1,430,155</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$1.206</b>     | \$608           | \$442          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$536,751</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$893,404</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | \$                    | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | 0.00%                 | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$1,599,076           | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | \$1,348               | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | \$430,362             | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | \$248,269             | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | \$363                 | \$472                  | \$341                 |
| Per Capita Expenditures:                          | \$209                 | \$434                  | \$308                 |
| Operating Income (loss):                          | \$182,093             | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | 717.44%               | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | \$1,781,169           | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | \$1,502               | \$1,608                | \$1,226               |



**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 13:      | <b>\$184.463</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$156</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$721.580</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$726.184</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$612</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$615</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$4.604</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>26.29%</b>    | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$190.941</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$162</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$96.077</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$94.864</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$1,087,082</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$921</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$899,717</b>      | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$762</b>          | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$819,323</b>      | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$393,012</b>      | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$694</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$333</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$426,311</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>337.40%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$1,326,028</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$1,124</b>        | \$1,608                | \$1,226               |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Athens City

Unit Code: 065/010/30 County: Menard

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,099,600

Equalized Assessed Valuation: \$22,538,997

Population: 1,726

Employees:

    Full Time: 8

    Part Time: 5

    Salaries Paid: \$423,353

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | Amounts     | Averages    | Medians     |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 13:      | \$1,294,625 | \$3,411,063 | \$1,536,463 |
| Per Capita Beginning Fund Balance:     | \$750       | \$570       | \$402       |
| Revenue Collected During FY 13:        | \$709,306   | \$5,680,749 | \$2,501,457 |
| Expenditures During FY 13:             | \$613,264   | \$5,394,004 | \$2,525,307 |
| Per Capita Revenue:                    | \$411       | \$789       | \$625       |
| Per Capita Expenditures:               | \$355       | \$754       | \$593       |
| Revenues over (under) Expenditures:    | \$96,042    | \$286,745   | \$99,473    |
| Ratio of Fund Balance to Expenditures: | 240.00%     | 89.78%      | 72.88%      |
| Ending Fund Balance for FY 13:         | \$1,471,826 | \$3,736,935 | \$1,675,391 |
| Per Capita Ending Fund Balance:        | \$853       | \$608       | \$442       |

Equity

|                         | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds:   | \$      | \$10,159 | \$      |
| Total Unreserved Funds: | \$      | \$47,054 | \$      |

Net Assets

|                                | Amounts   | Averages    | Medians   |
|--------------------------------|-----------|-------------|-----------|
| Total Restricted Net Assets:   | \$        | \$1,600,686 | \$578,266 |
| Total Unrestricted Net Assets: | \$847,525 | \$647,390   | \$664,612 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$4,778,077</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$2,768</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$3,475,001</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,013</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$1,489,185</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$1,173,803</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$863</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$680</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$315,382</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>322.91%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$3,790,383</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$2,196</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**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 13:      | <b>\$745.530</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$745</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$911.468</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$572.434</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$911</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$572</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$339.034</b> | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>137.23%</b>   | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$785.523</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$785</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$122.235</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$358.409</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$486.735</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$486</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$566.549</b>      | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$566</b>          | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$304.712</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$221.028</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$304</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$221</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$83.684</b>       | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>293.99%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$649.799</b>      | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$649</b>          | <b>\$1,608</b>         | <b>\$1,226</b>        |



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 13:      | <b>\$68.030</b>    | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$40</b>        | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$1,025,681</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$1,020,497</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$606</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$603</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$5,184</b>     | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>5.25%</b>       | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$53,575</b>    | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$32</b>        | \$608           | \$442          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$101,186</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>-\$47,611</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$1,018,196</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$602</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>2.89%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2,736,124</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,617</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$490,182</b>      | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$528,922</b>      | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$290</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$313</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>-\$38,740</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>513.69%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$2,717,023</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$1,606</b>        | \$1,608                | \$1,226               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Atwood Village**

Unit Code: **074/010/32** County: **Piatt**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$987,341**

Equalized Assessed Valuation: **\$10,413,845**

Population: **1,290**

Employees:

    Full Time: **5**

    Part Time: **16**

    Salaries Paid: **\$264,030**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$429,811</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$333</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$444,888</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$441,713</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$345</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$342</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$3,175</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>98.02%</b>    | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$432,986</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$336</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$99,988</b>  | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$332,998</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$74.174</b>       | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$57</b>           | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$837.412</b>      | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$649</b>          | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$279.348</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$311.300</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$217</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$241</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$31.952</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>258.74%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$805.460</b>      | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$624</b>          | <b>\$1,608</b>         | <b>\$1,226</b>        |



**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 13:      | <b>\$1,188,798</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$249</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$1,361,419</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$1,939,492</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$285</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$407</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$578,073</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>36.35%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$704,990</b>   | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$148</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>        | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$905,068</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$2,188,808</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$459</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,847,221</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$387</b>          | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$2,519,102</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$2,530,000</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$528</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$530</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>-\$10,898</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>72.58%</b>         | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$1,836,324</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$385</b>          | \$1,608                | \$1,226               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Augusta Village**

Unit Code: 034/010/32      County: Hancock

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$477,550

Equalized Assessed Valuation: \$3,630,061

Population: 600

Employees:

    Full Time: 3

    Part Time: 2

    Salaries Paid: \$63,534

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$347.142</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$579</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$174.704</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$93.786</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$291</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$156</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$80.918</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>456.42%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$428.060</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$713</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$64.427</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$363.633</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$65.139</b>       | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$109</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,331,627</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,219</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$244,615</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$211,829</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$408</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$353</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$32,786</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>644.11%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$1,364,413</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2,274</b>        | \$2,407                | \$947                 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    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 13:      | <b>\$72.658.039</b>  | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | <b>\$367</b>         | \$471           | \$396          |
| Revenue Collected During FY 13:        | <b>\$181.491.649</b> | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | <b>\$176.966.815</b> | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | <b>\$917</b>         | \$1,023         | \$974          |
| Per Capita Expenditures:               | <b>\$894</b>         | \$970           | \$926          |
| Revenues over (under) Expenditures:    | <b>\$4.524.834</b>   | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | <b>41.83%</b>        | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | <b>\$74.027.273</b>  | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | <b>\$374</b>         | \$511           | \$437          |

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:   | <b>\$57.318.046</b>  | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets: | <b>-\$42.710.953</b> | \$3,838,488     | \$8,425,127    |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$315.930.000</b>  | <b>\$82,635,224</b>    | <b>\$52,719,667</b>   |
| Per Capita Debt:                  | <b>\$1.596</b>        | <b>\$1,507</b>         | <b>\$1,372</b>        |
| General Obligation Debt over EAV: | <b>4.47%</b>          | <b>14.27%</b>          | <b>3.52%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$188.847.371</b>  | <b>\$70,095,735</b>    | <b>\$48,264,763</b>   |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$954</b>          | <b>\$1,344</b>         | <b>\$1,047</b>        |
| Revenue Collected During FY 13:                   | <b>\$36.512.473</b>   | <b>\$20,765,663</b>    | <b>\$12,610,524</b>   |
| Expenditures During FY 13:                        | <b>\$35.170.735</b>   | <b>\$20,304,688</b>    | <b>\$11,924,922</b>   |
| Per Capita Revenue:                               | <b>\$185</b>          | <b>\$386</b>           | <b>\$287</b>          |
| Per Capita Expenditures:                          | <b>\$178</b>          | <b>\$377</b>           | <b>\$289</b>          |
| Operating Income (loss):                          | <b>\$1.341.738</b>    | <b>\$460,974</b>       | <b>\$562,877</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>538.91%</b>        | <b>430.94%</b>         | <b>378.25%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$189.539.109</b>  | <b>\$70,659,692</b>    | <b>\$49,402,463</b>   |
| Per Capita Ending Retained Earnings:              | <b>\$958</b>          | <b>\$1,359</b>         | <b>\$1,125</b>        |



**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 13:      | <b>\$238,648</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$365</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$286,238</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$272,251</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$438</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$416</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$13,987</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>116.31%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$316,666</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$484</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$16,633</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$343,081</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$133.339</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$204</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$257.392</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$394</b>          | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$489.137</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$209.441</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$748</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$320</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$279.696</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>256.34%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$536.888</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$821</b>          | \$2,407                | \$947                 |



**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**

**Amounts**

**Averages**

**Medians**

|  |                  |             |             |
|--|------------------|-------------|-------------|
| Beginning Fund Balance for FY 13:      | <b>\$453,781</b> | \$3,411,063 | \$1,536,463 |
| Per Capita Beginning Fund Balance:     | <b>\$233</b>     | \$570       | \$402       |
| Revenue Collected During FY 13:        | <b>\$805,100</b> | \$5,680,749 | \$2,501,457 |
| Expenditures During FY 13:             | <b>\$830,924</b> | \$5,394,004 | \$2,525,307 |
| Per Capita Revenue:                    | <b>\$414</b>     | \$789       | \$625       |
| Per Capita Expenditures:               | <b>\$427</b>     | \$754       | \$593       |
| Revenues over (under) Expenditures:    | <b>-\$25,824</b> | \$286,745   | \$99,473    |
| Ratio of Fund Balance to Expenditures: | <b>70.53%</b>    | 89.78%      | 72.88%      |
| Ending Fund Balance for FY 13:         | <b>\$586,017</b> | \$3,736,935 | \$1,675,391 |
| Per Capita Ending Fund Balance:        | <b>\$301</b>     | \$608       | \$442       |

**Equity**

**Amounts**

**Averages**

**Medians**

|                         |           |          |    |
|-------------------------|-----------|----------|----|
| Total Reserved Funds:   | <b>\$</b> | \$10,159 | \$ |
| Total Unreserved Funds: | <b>\$</b> | \$47,054 | \$ |

**Net Assets**

**Amounts**

**Averages**

**Medians**

|                                |                  |             |           |
|--------------------------------|------------------|-------------|-----------|
| Total Restricted Net Assets:   | <b>\$36,810</b>  | \$1,600,686 | \$578,266 |
| Total Unrestricted Net Assets: | <b>\$766,725</b> | \$647,390   | \$664,612 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$744.640</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$383</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2,007.752</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.032</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$671.266</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$453.570</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$345</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$233</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$217.696</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>475.72%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$2,157.734</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1.109</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Library

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$206.829</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$259</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$454.076</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$415.564</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$568</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$520</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$38.512</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>59.04%</b>    | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$245.341</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$307</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$195.489</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$39.486</b>  | \$28,307        | \$82,892       |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$518.307</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$649</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>5.60%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,702,728</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,131</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$287,821</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$322,420</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$360</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$404</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$34,599</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>510.63%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$1,646,379</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2,061</b>        | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Baldwin Village**

Unit Code: 079/010/32      County: Randolph

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$366,912

Equalized Assessed Valuation: \$2,705,206

Population: 373

Employees:

    Full Time: 1

    Part Time: 4

    Salaries Paid: \$97,157

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$357,875</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$959</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$217,719</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$182,429</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$584</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$489</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$35,290</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>215.52%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$393,165</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$1,054</b>   | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$39,988</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$353,177</b> | \$28,307        | \$82,892       |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$913.000</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$2.448</b>        | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2,214,674</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$5,937</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$167,172</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$224,515</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$448</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$602</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$57,343</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>960.89%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$2,157,331</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$5,784</b>        | \$2,407                | \$947                 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Banner Village**

Unit Code: 029/020/32 County: Fulton

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$44,270

Equalized Assessed Valuation: \$1,009,852

Population: 289

Employees:

    Full Time:

    Part Time: 11

    Salaries Paid: \$17,698

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$55,572       | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$192          | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$36,092       | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$33,254       | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$125          | \$648           | \$296          |
| Per Capita Expenditures:               | \$115          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | \$2,838        | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 178.45%        | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$59,342       | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$205          | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$3,935         | \$             |
| Total Unreserved Funds: | \$             | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | \$59,342       | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$588.332             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$2.036               | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$18.690              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$54.980              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$65                  | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$190                 | \$653                  | \$252                 |
| Operating Income (loss):                          | -\$36.290             | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 1002.38%              | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$551.110             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$1.907               | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

|                               |                     |         |      |
|-------------------------------|---------------------|---------|------|
| Unit Name:                    | Bannockburn Village |         |      |
| Unit Code:                    | 049/015/32          | County: | Lake |
| Fiscal Year End:              | 4/30/2013           |         |      |
| Accounting Method:            | Modified Accrual    |         |      |
| Appropriation or Budget:      | \$7,777,100         |         |      |
| Equalized Assessed Valuation: | \$157,725,106       |         |      |
| Population:                   | 1,583               |         |      |
| Employees:                    |                     |         |      |
| Full Time:                    | 10                  |         |      |
| Part Time:                    | 11                  |         |      |
| Salaries Paid:                | \$1,128,612         |         |      |

| Blended Component Units  |   |
|--------------------------|---|
| Number Submitted =       | 3 |
| Special Service Area #1  |   |
| Special Service Area #17 |   |
| Special Service Area #2  |   |

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$8,672,241    | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | \$5,478        | \$570           | \$402          |
| Revenue Collected During FY 13:        | \$3,143,926    | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | \$3,915,737    | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | \$1,986        | \$789           | \$625          |
| Per Capita Expenditures:               | \$2,474        | \$754           | \$593          |
| Revenues over (under) Expenditures:    | -\$771,811     | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | 201.76%        | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | \$7,900,430    | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | \$4,991        | \$608           | \$442          |
| <u>Equity</u>                          | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | \$             | \$10,159        | \$             |
| Total Unreserved Funds:                | \$             | \$47,054        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | \$625,115      | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets:         | \$6,522,876    | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$6.662.027</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$4.208</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>2.96%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$9.815.404</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$6.201</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$1.125.478</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$1.046.036</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$711</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$661</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$79.442</b>       | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>977.44%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$10.224.408</b>   | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$6.459</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Bardolph Village**

Unit Code: **062/010/32** County: **Mcdonough**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$205,330**

Equalized Assessed Valuation: **\$1,107,788**

Population: **300**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$15,732**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$91,941</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$306</b>    | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$45,562</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$53,304</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$152</b>    | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$178</b>    | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$7,742</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>157.96%</b>  | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$84,199</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$281</b>    | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$84,199</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$121.482             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$405                 | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$77.004              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$92.361              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$257                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$308                 | \$653                  | \$252                 |
| Operating Income (loss):                          | -\$15.357             | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 114.90%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$106.125             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$354                 | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Barrington Village**

Unit Code: **016/020/32** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,670,816**

Equalized Assessed Valuation: **\$584,173,685**

Population: **10,327**

Employees:

    Full Time: **125**

    Part Time: **28**

    Salaries Paid: **\$10,242,367**

**Blended Component Units**

Number Submitted = **2**

Fire Pension

Police Pension

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$10,314,873</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$999</b>        | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$17,114,365</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$16,040,215</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$1,657</b>      | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$1,553</b>      | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$1,074,150</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>64.99%</b>       | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$10,424,023</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$1,009</b>      | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$817,639</b>    | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$17,402,126</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$26,300,411</b>   | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$2,547</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.57%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$30,868,736</b>   | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,989</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$7,349,734</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$7,237,853</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$712</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$701</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$111,881</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>457.69%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$33,127,114</b>   | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$3,208</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Barrington Hills Village**

Unit Code: **016/025/32** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,432,001**

Equalized Assessed Valuation: **\$452,988,653**

Population: **4,209**

Employees:

    Full Time: **33**

    Part Time:

    Salaries Paid: **\$2,827,633**

**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 13:      | <b>\$2,532,868</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$602</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$8,253,115</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$7,935,227</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$1,961</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$1,885</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$317,888</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>35.93%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$2,850,756</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$677</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,812,055</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$1,421,960</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$1,416,502</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$337</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.30%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | \$                    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | \$                    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | \$                    | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | \$                    | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | \$                    | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>          | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | \$                    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | \$                    | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Barry Public Library

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$499,417</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$379</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$518,728</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$537,372</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$394</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$408</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$18,644</b> | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>90.83%</b>    | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$488,095</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$370</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$244,170</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$313,925</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$1,025,563</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$778</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,158,233</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$879</b>          | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$1,194,103</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$405,522</b>      | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$906</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$308</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$788,581</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>484.27%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$1,963,814</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$1,490</b>        | \$1,608                | \$1,226               |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bartelso Village**

Unit Code: 014/020/32      County: Clinton

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$589,150

Equalized Assessed Valuation: \$8,425,709

Population: 600

Employees:

    Full Time: 1

    Part Time: 13

    Salaries Paid: \$63,751

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$166,460      | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$277          | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$182,548      | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$181,382      | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$304          | \$648           | \$296          |
| Per Capita Expenditures:               | \$302          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | \$1,166        | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 92.42%         | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$167,626      | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$279          | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$3,935         | \$             |
| Total Unreserved Funds: | \$             | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | \$167,626      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$504.373</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$841</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$399.180</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$665</b>          | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$155.166</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$160.399</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$259</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$267</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$5.233</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>245.60%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$393.947</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$657</b>          | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Bartlett Village**

Unit Code: 016/030/32 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$48,485,219

Equalized Assessed Valuation: \$1,059,006,604

Population: 41,208

Employees:

    Full Time: 163

    Part Time: 98

    Salaries Paid: \$14,355,616

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$12,468,123</b>  | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | <b>\$303</b>         | \$471           | \$396          |
| Revenue Collected During FY 13:        | <b>\$22,003,866</b>  | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | <b>\$21,061,024</b>  | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | <b>\$534</b>         | \$1,023         | \$974          |
| Per Capita Expenditures:               | <b>\$511</b>         | \$970           | \$926          |
| Revenues over (under) Expenditures:    | <b>\$942,842</b>     | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | <b>61.41%</b>        | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | <b>\$12,934,215</b>  | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | <b>\$314</b>         | \$511           | \$437          |
| <u>Equity</u>                          | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | \$                   | \$              | \$             |
| Total Unreserved Funds:                | \$                   | \$              | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$7,198,466</b>   | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets:         | <b>-\$12,005,169</b> | \$3,838,488     | \$8,425,127    |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$57.273.590</b>   | \$82,635,224           | \$52,719,667          |
| Per Capita Debt:                  | <b>\$1.390</b>        | \$1,507                | \$1,372               |
| General Obligation Debt over EAV: | <b>2.56%</b>          | 14.27%                 | 3.52%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$52.625.599</b>   | \$70,095,735           | \$48,264,763          |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.277</b>        | \$1,344                | \$1,047               |
| Revenue Collected During FY 13:                   | <b>\$13.344.580</b>   | \$20,765,663           | \$12,610,524          |
| Expenditures During FY 13:                        | <b>\$14.044.249</b>   | \$20,304,688           | \$11,924,922          |
| Per Capita Revenue:                               | <b>\$324</b>          | \$386                  | \$287                 |
| Per Capita Expenditures:                          | <b>\$341</b>          | \$377                  | \$289                 |
| Operating Income (loss):                          | <b>-\$699.669</b>     | \$460,974              | \$562,877             |
| Ratio of Retained Earnings to Expenditures:       | <b>370.75%</b>        | 430.94%                | 378.25%               |
| Ending Retained Earnings for FY 13:               | <b>\$52.068.632</b>   | \$70,659,692           | \$49,402,463          |
| Per Capita Ending Retained Earnings:              | <b>\$1.264</b>        | \$1,359                | \$1,125               |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Bartonville Village**

Unit Code: 072/010/32      County: Peoria

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$6,007,866

Equalized Assessed Valuation: \$90,143,754

Population: 6,310

Employees:

    Full Time: 21

    Part Time: 23

    Salaries Paid: \$1,448,766

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$2,251,701    | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | \$357          | \$570           | \$402          |
| Revenue Collected During FY 13:        | \$4,722,824    | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | \$4,735,733    | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | \$748          | \$789           | \$625          |
| Per Capita Expenditures:               | \$751          | \$754           | \$593          |
| Revenues over (under) Expenditures:    | -\$12,909      | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | 48.67%         | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | \$2,304,794    | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | \$365          | \$608           | \$442          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$10,159        | \$             |
| Total Unreserved Funds: | \$             | \$47,054        | \$             |

Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$1,941,767    | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | \$363,027      | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$258.114</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$41</b>           | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | \$                    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | \$                    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | \$                    | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | \$                    | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | \$                    | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>          | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | \$                    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | \$                    | <b>\$1,608</b>         | <b>\$1,226</b>        |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Basco Village**

Unit Code: **034/015/32** County: **Hancock**

Fiscal Year End: **4/18/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$68,950**

Equalized Assessed Valuation: **\$445,240**

Population: **98**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$2,220**

**Blended Component Units**

Fiscal Indicators

General and Special Funds

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$153,074</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$1,562</b>   | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$20,082</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$12,388</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$205</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$126</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$7,694</b>   | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>1297.77%</b>  | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$160,768</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$1,640</b>   | \$830           | \$486          |

Equity

|                         | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$160,768</b> | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>        | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Batavia City**

Unit Code: **045/015/30** County: **Kane**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$89,919,678**

Equalized Assessed Valuation: **\$956,787,649**

Population: **26,045**

Employees:

    Full Time: **153**

    Part Time: **59**

    Salaries Paid: **\$14,962,079**

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$14,433,249</b> | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | <b>\$554</b>        | \$471           | \$396          |
| Revenue Collected During FY 13:        | <b>\$24,041,715</b> | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | <b>\$20,875,468</b> | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | <b>\$923</b>        | \$1,023         | \$974          |
| Per Capita Expenditures:               | <b>\$802</b>        | \$970           | \$926          |
| Revenues over (under) Expenditures:    | <b>\$3,166,247</b>  | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | <b>77.82%</b>       | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | <b>\$16,245,507</b> | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | <b>\$624</b>        | \$511           | \$437          |
| <u>Equity</u>                          | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>           | \$              | \$             |
| Total Unreserved Funds:                | <b>\$</b>           | \$              | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$2,523,099</b>  | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets:         | <b>\$19,376,473</b> | \$3,838,488     | \$8,425,127    |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$49,312,552</b>   | <b>\$82,635,224</b>    | <b>\$52,719,667</b>   |
| Per Capita Debt:                  | <b>\$1,893</b>        | <b>\$1,507</b>         | <b>\$1,372</b>        |
| General Obligation Debt over EAV: | <b>1.84%</b>          | <b>14.27%</b>          | <b>3.52%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$93,673,407</b>   | <b>\$70,095,735</b>    | <b>\$48,264,763</b>   |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$3,597</b>        | <b>\$1,344</b>         | <b>\$1,047</b>        |
| Revenue Collected During FY 13:                   | <b>\$53,685,073</b>   | <b>\$20,765,663</b>    | <b>\$12,610,524</b>   |
| Expenditures During FY 13:                        | <b>\$51,938,753</b>   | <b>\$20,304,688</b>    | <b>\$11,924,922</b>   |
| Per Capita Revenue:                               | <b>\$2,061</b>        | <b>\$386</b>           | <b>\$287</b>          |
| Per Capita Expenditures:                          | <b>\$1,994</b>        | <b>\$377</b>           | <b>\$289</b>          |
| Operating Income (loss):                          | <b>\$1,746,320</b>    | <b>\$460,974</b>       | <b>\$562,877</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>183.72%</b>        | <b>430.94%</b>         | <b>378.25%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$95,419,727</b>   | <b>\$70,659,692</b>    | <b>\$49,402,463</b>   |
| Per Capita Ending Retained Earnings:              | <b>\$3,664</b>        | <b>\$1,359</b>         | <b>\$1,125</b>        |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Batchtown Village**

Unit Code: 007/010/32 County: Calhoun

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$155,058

Equalized Assessed Valuation: \$2,262,000

Population: 214

Employees:

    Full Time:

    Part Time: 5

    Salaries Paid: \$13,640

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$269,726      | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$1,260        | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$52,593       | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$78,386       | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$246          | \$648           | \$296          |
| Per Capita Expenditures:               | \$366          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | -\$25,793      | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 309.93%        | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$242,943      | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$1,135        | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$3,935         | \$             |
| Total Unreserved Funds: | \$             | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$4,751        | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | \$238,192      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$93.691              | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$438                 | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$60.091              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$76.672              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$281                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$358                 | \$653                  | \$252                 |
| Operating Income (loss):                          | -\$16.581             | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 101.86%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$78.100              | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$365                 | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Bath Village**

Unit Code: **060/010/32** County: **Mason**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$158,705**

Equalized Assessed Valuation: **\$1,326,439**

Population: **310**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$27,584**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$79,378</b>  | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$256</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$100,241</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$97,101</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$323</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$313</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$3,140</b>   | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>84.98%</b>    | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$82,518</b>  | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$266</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$60,071</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$22,447</b> | \$28,307        | \$82,892       |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$1,973,329           | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$6,366               | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$43,014              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$94,453              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$139                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$305                 | \$653                  | \$252                 |
| Operating Income (loss):                          | -\$51,439             | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 2034.76%              | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$1,921,890           | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$6,200               | \$2,407                | \$947                 |



**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 13:      | <input type="text" value="\$66,742"/> | <input type="text" value="\$305,255"/> | <input type="text" value="\$161,015"/> |
| Per Capita Beginning Fund Balance:     | <input type="text" value="\$327"/>    | <input type="text" value="\$815"/>     | <input type="text" value="\$458"/>     |
| Revenue Collected During FY 13:        | <input type="text" value="\$57,321"/> | <input type="text" value="\$258,891"/> | <input type="text" value="\$116,644"/> |
| Expenditures During FY 13:             | <input type="text" value="\$50,871"/> | <input type="text" value="\$253,093"/> | <input type="text" value="\$105,918"/> |
| Per Capita Revenue:                    | <input type="text" value="\$281"/>    | <input type="text" value="\$648"/>     | <input type="text" value="\$296"/>     |
| Per Capita Expenditures:               | <input type="text" value="\$249"/>    | <input type="text" value="\$644"/>     | <input type="text" value="\$284"/>     |
| Revenues over (under) Expenditures:    | <input type="text" value="\$6,450"/>  | <input type="text" value="\$5,798"/>   | <input type="text" value="\$8,961"/>   |
| Ratio of Fund Balance to Expenditures: | <input type="text" value="143.88%"/>  | <input type="text" value="284.63%"/>   | <input type="text" value="169.99%"/>   |
| Ending Fund Balance for FY 13:         | <input type="text" value="\$73,192"/> | <input type="text" value="\$308,514"/> | <input type="text" value="\$170,510"/> |
| Per Capita Ending Fund Balance:        | <input type="text" value="\$359"/>    | <input type="text" value="\$830"/>     | <input type="text" value="\$486"/>     |

**Equity**

|                         | <u>Amounts</u>                  | <u>Averages</u>                       | <u>Medians</u>                  |
|-------------------------|---------------------------------|---------------------------------------|---------------------------------|
| Total Reserved Funds:   | <input type="text" value="\$"/> | <input type="text" value="\$3,935"/>  | <input type="text" value="\$"/> |
| Total Unreserved Funds: | <input type="text" value="\$"/> | <input type="text" value="\$29,757"/> | <input type="text" value="\$"/> |

**Net Assets**

|                                | <u>Amounts</u>                        | <u>Averages</u>                        | <u>Medians</u>                        |
|--------------------------------|---------------------------------------|--|---------------------------------------|
| Total Restricted Net Assets:   | <input type="text" value="\$7,756"/>  | <input type="text" value="\$118,520"/> | <input type="text" value="\$21,864"/> |
| Total Unrestricted Net Assets: | <input type="text" value="\$70,699"/> | <input type="text" value="\$28,307"/>  | <input type="text" value="\$82,892"/> |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$87.360</b>       | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$428</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$196.262</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$962</b>          | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$48.953</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$50.082</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$240</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$246</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$1.129</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>389.63%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$195.133</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$957</b>          | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

general

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>                        | <u>Averages</u>                        | <u>Medians</u>                         |
|--|---------------------------------------|--|--|
| Beginning Fund Balance for FY 13:      | <input type="text" value="\$50.113"/> | <input type="text" value="\$305,255"/> | <input type="text" value="\$161,015"/> |
| Per Capita Beginning Fund Balance:     | <input type="text" value="\$125"/>    | <input type="text" value="\$815"/>     | <input type="text" value="\$458"/>     |
| Revenue Collected During FY 13:        | <input type="text" value="\$68.742"/> | <input type="text" value="\$258,891"/> | <input type="text" value="\$116,644"/> |
| Expenditures During FY 13:             | <input type="text" value="\$74.856"/> | <input type="text" value="\$253,093"/> | <input type="text" value="\$105,918"/> |
| Per Capita Revenue:                    | <input type="text" value="\$172"/>    | <input type="text" value="\$648"/>     | <input type="text" value="\$296"/>     |
| Per Capita Expenditures:               | <input type="text" value="\$187"/>    | <input type="text" value="\$644"/>     | <input type="text" value="\$284"/>     |
| Revenues over (under) Expenditures:    | <input type="text" value="-\$6.114"/> | <input type="text" value="\$5,798"/>   | <input type="text" value="\$8,961"/>   |
| Ratio of Fund Balance to Expenditures: | <input type="text" value="58.78%"/>   | <input type="text" value="284.63%"/>   | <input type="text" value="169.99%"/>   |
| Ending Fund Balance for FY 13:         | <input type="text" value="\$43.999"/> | <input type="text" value="\$308,514"/> | <input type="text" value="\$170,510"/> |
| Per Capita Ending Fund Balance:        | <input type="text" value="\$110"/>    | <input type="text" value="\$830"/>     | <input type="text" value="\$486"/>     |
| <u>Equity</u>                          | <u>Amounts</u>                        | <u>Averages</u>                        | <u>Medians</u>                         |
| Total Reserved Funds:                  | <input type="text" value="\$33.838"/> | <input type="text" value="\$3,935"/>   | <input type="text" value="\$"/>        |
| Total Unreserved Funds:                | <input type="text" value="\$"/>       | <input type="text" value="\$29,757"/>  | <input type="text" value="\$"/>        |
| <u>Net Assets</u>                      | <u>Amounts</u>                        | <u>Averages</u>                        | <u>Medians</u>                         |
| Total Restricted Net Assets:           | <input type="text" value="\$"/>       | <input type="text" value="\$118,520"/> | <input type="text" value="\$21,864"/>  |
| Total Unrestricted Net Assets:         | <input type="text" value="\$"/>       | <input type="text" value="\$28,307"/>  | <input type="text" value="\$82,892"/>  |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Beach Park Village**

Unit Code: **049/017/32** County: **Lake**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,260,651**

Equalized Assessed Valuation: **\$207,475,947**

Population: **13,638**

Employees:

    Full Time: **15**

    Part Time: **8**

    Salaries Paid: **\$886,457**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$3,665,864</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$269</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$3,483,751</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$3,113,277</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$255</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$228</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$370,474</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>132.36%</b>     | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$4,120,783</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$302</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,018,504</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$3,818,566</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$4,005,757</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$294</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$13,637,310</b>   | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,000</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$1,468,162</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$1,770,913</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$108</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$130</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>-\$302,751</b>     | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>757.11%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$13,407,811</b>   | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$983</b>          | \$1,608                | \$1,226               |



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

Amounts

Averages

Medians

|  |                    |             |             |
|--|--------------------|-------------|-------------|
| Beginning Fund Balance for FY 13:      | <b>\$2,685,500</b> | \$3,411,063 | \$1,536,463 |
| Per Capita Beginning Fund Balance:     | <b>\$420</b>       | \$570       | \$402       |
| Revenue Collected During FY 13:        | <b>\$4,501,098</b> | \$5,680,749 | \$2,501,457 |
| Expenditures During FY 13:             | <b>\$4,660,141</b> | \$5,394,004 | \$2,525,307 |
| Per Capita Revenue:                    | <b>\$703</b>       | \$789       | \$625       |
| Per Capita Expenditures:               | <b>\$728</b>       | \$754       | \$593       |
| Revenues over (under) Expenditures:    | <b>-\$159,043</b>  | \$286,745   | \$99,473    |
| Ratio of Fund Balance to Expenditures: | <b>54.13%</b>      | 89.78%      | 72.88%      |
| Ending Fund Balance for FY 13:         | <b>\$2,522,505</b> | \$3,736,935 | \$1,675,391 |
| Per Capita Ending Fund Balance:        | <b>\$394</b>       | \$608       | \$442       |

Equity

Amounts

Averages

Medians

|                         |                    |          |    |
|-------------------------|--------------------|----------|----|
| Total Reserved Funds:   | <b>\$</b>          | \$10,159 | \$ |
| Total Unreserved Funds: | <b>\$2,522,505</b> | \$47,054 | \$ |

Net Assets

Amounts

Averages

Medians

|                                |           |             |           |
|--------------------------------|-----------|-------------|-----------|
| Total Restricted Net Assets:   | <b>\$</b> | \$1,600,686 | \$578,266 |
| Total Unrestricted Net Assets: | <b>\$</b> | \$647,390   | \$664,612 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$7.662.851</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$1.197</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$8.814.139</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.377</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$1.636.169</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$985.953</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$256</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$154</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$650.216</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>899.62%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$8.869.855</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1.386</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Beaverville Village**

Unit Code: **038/015/32** County: **Iroquois**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$360,750**

Equalized Assessed Valuation: **\$2,008,785**

Population: **278**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$21,710**

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$347.369</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$1.250</b>   | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$85.141</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$49.837</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$306</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$179</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$35.304</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>727.72%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$362.673</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$1.305</b>   | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>        | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$362.673</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$109,607             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$394                 | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$57,385              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$64,212              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$206                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$231                 | \$653                  | \$252                 |
| Operating Income (loss):                          | -\$6,827              | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 191.21%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$122,780             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$442                 | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Beckemeyer Village**

Unit Code: **014/025/32** County: **Clinton**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$364,700**

Equalized Assessed Valuation: **\$9,944,656**

Population: **1,082**

Employees:

    Full Time: **4**

    Part Time: **9**

    Salaries Paid: **\$157,171**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$231.607</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$214</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$320.862</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$305.798</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$297</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$283</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$15.064</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>80.66%</b>    | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$246.671</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$228</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$13.582</b>  | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$233.089</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$2.642.000</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$2.442</b>        | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2.755.850</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2.547</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$409.728</b>      | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$511.491</b>      | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$379</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$473</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>-\$101.763</b>     | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>511.60%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$2.616.786</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$2.418</b>        | \$1,608                | \$1,226               |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bedford Park Village**

Unit Code: **016/035/32** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$59,492,477**

Equalized Assessed Valuation: **\$357,609,797**

Population: **580**

Employees:

    Full Time: **123**

    Part Time: **20**

    Salaries Paid: **\$11,798,550**

**Blended Component Units**

Fiscal Indicators

| <u>General and Special Funds</u>       | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$14,809,406</b>  | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$25.533</b>      | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$24,582,452</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$23,423,607</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$42.384</b>      | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$40.386</b>      | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$1,158,845</b>   | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>58.83%</b>        | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$13,779,425</b>  | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$23.758</b>      | \$830           | \$486          |
| <u>Equity</u>                          | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>            | \$3,935         | \$             |
| Total Unreserved Funds:                | <b>\$</b>            | \$29,757        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$26,443,851</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets:         | <b>-\$47,700,122</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$73,757,130</b>   | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$127.167</b>      | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>5.90%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$24,001,541</b>   | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$41.382</b>       | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$30,705,566</b>   | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$28,278,803</b>   | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$52.941</b>       | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$48.757</b>       | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$2,426,763</b>    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>83.80%</b>         | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$23,697,071</b>   | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$40.857</b>       | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Beecher Village**

Unit Code: 099/010/32      County: Will

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,539,028

Equalized Assessed Valuation: \$104,589,158

Population: 4,359

Employees:

    Full Time: 19

    Part Time: 20

    Salaries Paid: \$1,244,742

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$860.582</b>   | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$197</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$2.681.574</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$2.571.600</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$615</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$590</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$109.974</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>38.74%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$996.245</b>   | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$229</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$737.073</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$958.569</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$2,767,858</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$635</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>1.01%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$13,019,744</b>   | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,987</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$1,629,308</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$1,699,896</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$374</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$390</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>-\$70,588</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>760.37%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$12,925,439</b>   | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$2,965</b>        | \$1,608                | \$1,226               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Beecher City City**

Unit Code: **025/015/30** County: **Effingham**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$512,700**

Equalized Assessed Valuation: **\$2,271,157**

Population: **551**

Employees:

    Full Time: **2**

    Part Time: **2**

    Salaries Paid: **\$59,136**

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$160,745</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$292</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$148,843</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$171,396</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$270</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$311</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$22,553</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>98.13%</b>    | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$168,192</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$305</b>     | \$830           | \$486          |
| <u>Equity</u>                          | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>        | \$3,935         | \$             |
| Total Unreserved Funds:                | <b>\$</b>        | \$29,757        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$22,522</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets:         | <b>\$145,670</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$792.154             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$1.438               | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$157.523             | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$206.655             | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$286                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$375                 | \$653                  | \$252                 |
| Operating Income (loss):                          | -\$49.132             | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 359.55%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$743.022             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$1.348               | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Belgium Village**

Unit Code: 092/020/32 County: Vermilion

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$111,680

Equalized Assessed Valuation: \$1,704,000

Population: 450

Employees:

    Full Time:

    Part Time: 6

    Salaries Paid: \$47,223

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$21,480       | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$48           | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$110,011      | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$103,838      | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$244          | \$648           | \$296          |
| Per Capita Expenditures:               | \$231          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | \$6,173        | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 26.63%         | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$27,653       | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$61           | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$3,935         | \$             |
| Total Unreserved Funds: | \$27,653       | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | \$             | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$13.168</b>       | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$29</b>           | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>          | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Belknap Village**

Unit Code: 044/010/32      County: Johnson

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$668,350

Equalized Assessed Valuation: \$267,367

Population: 104

Employees:

    Full Time:

    Part Time: 3

    Salaries Paid: \$17,724

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$76.858</b>  | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$739</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$19.100</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$33.453</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$184</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$322</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$14.353</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>186.84%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$62.505</b>  | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$601</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$49.920</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$12.585</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$84.000</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$808</b>    | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>0.00%</b>    | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$441.246</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$4.243</b>   | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$104.687</b> | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$109.996</b> | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$1.007</b>   | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$1.058</b>   | \$653           | \$252          |
| Operating Income (loss):                          | <b>-\$5.309</b>  | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>396.32%</b>   | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>\$435.937</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>\$4.192</b>   | \$2,407         | \$947          |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: Belle Prairie City

Unit Code: 033/010/30 County: Hamilton

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$7,500

Equalized Assessed Valuation: \$251,938

Population: 60

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 13:      | \$74,641       | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$1,244        | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$9,231        | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$958          | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$154          | \$648           | \$296          |
| Per Capita Expenditures:               | \$16           | \$644           | \$284          |
| Revenues over (under) Expenditures:    | \$8,273        | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 8654.91%       | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$82,914       | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$1,382        | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$23,687       | \$3,935         | \$             |
| Total Unreserved Funds: | \$59,227       | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | \$             | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Belle Rive Village

Unit Code: 041/010/32 County: Jefferson

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$525,881

Equalized Assessed Valuation: \$1,907,286

Population: 360

Employees:

    Full Time: 3

    Part Time: 8

    Salaries Paid: \$96,928

Blended Component Units

Fiscal Indicators

| <u>General and Special Funds</u>       | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$145,915      | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$405          | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$78,556       | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$48,920       | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$218          | \$648           | \$296          |
| Per Capita Expenditures:               | \$136          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | \$29,636       | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 382.13%        | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$186,937      | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$519          | \$830           | \$486          |
| <u>Equity</u>                          | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | \$             | \$3,935         | \$             |
| Total Unreserved Funds:                | \$             | \$29,757        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | \$21,065       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets:         | \$165,872      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$642.000</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$1.783</b>   | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>0.00%</b>     | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2,279,840</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$6.333</b>     | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$465,574</b>   | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$476,644</b>   | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$1.293</b>     | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$1.324</b>     | \$653           | \$252          |
| Operating Income (loss):                          | <b>-\$11,070</b>   | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>482.15%</b>     | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>\$2,298,146</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>\$6.384</b>     | \$2,407         | \$947          |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Belleville City**

Unit Code: **088/015/30** County: **St. Clair**

Fiscal Year End: **4/30/2013**

Accounting Method: **Combination**

Appropriation or Budget: **\$126,471,170**

Equalized Assessed Valuation: **\$421,651,482**

Population: **44,478**

Employees:

    Full Time: **370**

    Part Time: **53**

    Salaries Paid: **\$19,499,375**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$22,596,620</b> | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | <b>\$508</b>        | \$471           | \$396          |
| Revenue Collected During FY 13:        | <b>\$50,314,380</b> | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | <b>\$52,415,463</b> | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | <b>\$1,131</b>      | \$1,023         | \$974          |
| Per Capita Expenditures:               | <b>\$1,178</b>      | \$970           | \$926          |
| Revenues over (under) Expenditures:    | <b>-\$2,101,083</b> | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | <b>39.23%</b>       | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | <b>\$20,565,117</b> | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | <b>\$462</b>        | \$511           | \$437          |

**Equity**

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

**Net Assets**

|                                | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$18,061,672</b>  | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets: | <b>-\$62,390,477</b> | \$3,838,488     | \$8,425,127    |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$108,800,361</b>  | <b>\$82,635,224</b>    | <b>\$52,719,667</b>   |
| Per Capita Debt:                  | <b>\$2,446</b>        | <b>\$1,507</b>         | <b>\$1,372</b>        |
| General Obligation Debt over EAV: | <b>4.42%</b>          | <b>14.27%</b>          | <b>3.52%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$37,094,229</b>   | <b>\$70,095,735</b>    | <b>\$48,264,763</b>   |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$834</b>          | <b>\$1,344</b>         | <b>\$1,047</b>        |
| Revenue Collected During FY 13:                   | <b>\$6,915,921</b>    | <b>\$20,765,663</b>    | <b>\$12,610,524</b>   |
| Expenditures During FY 13:                        | <b>\$6,104,072</b>    | <b>\$20,304,688</b>    | <b>\$11,924,922</b>   |
| Per Capita Revenue:                               | <b>\$155</b>          | <b>\$386</b>           | <b>\$287</b>          |
| Per Capita Expenditures:                          | <b>\$137</b>          | <b>\$377</b>           | <b>\$289</b>          |
| Operating Income (loss):                          | <b>\$811,849</b>      | <b>\$460,974</b>       | <b>\$562,877</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>636.10%</b>        | <b>430.94%</b>         | <b>378.25%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$38,827,908</b>   | <b>\$70,659,692</b>    | <b>\$49,402,463</b>   |
| Per Capita Ending Retained Earnings:              | <b>\$873</b>          | <b>\$1,359</b>         | <b>\$1,125</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

|                                      |                  |
|--------------------------------------|------------------|
| <b>Unit Name:</b>                    | Bellevue Village |
| <b>Unit Code:</b>                    | 072/015/32       |
| <b>County:</b>                       | Peoria           |
| <b>Fiscal Year End:</b>              | 6/30/2013        |
| <b>Accounting Method:</b>            | Cash With Assets |
| <b>Appropriation or Budget:</b>      | \$1,022,300      |
| <b>Equalized Assessed Valuation:</b> | \$24,764,260     |
| <b>Population:</b>                   | 1,825            |
| <b>Employees:</b>                    |                  |
| <b>Full Time:</b>                    | 2                |
| <b>Part Time:</b>                    | 11               |
| <b>Salaries Paid:</b>                | \$77,258         |

| Blended Component Units |
|-------------------------|
|                         |

Fiscal Indicators

| <u>General and Special Funds</u>       | <u>Amounts</u>        | <u>Averages</u>        | <u>Medians</u>        |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 13:      | <b>\$1,314,641</b>    | \$3,411,063            | \$1,536,463           |
| Per Capita Beginning Fund Balance:     | <b>\$720</b>          | \$570                  | \$402                 |
| Revenue Collected During FY 13:        | <b>\$681,418</b>      | \$5,680,749            | \$2,501,457           |
| Expenditures During FY 13:             | <b>\$521,684</b>      | \$5,394,004            | \$2,525,307           |
| Per Capita Revenue:                    | <b>\$373</b>          | \$789                  | \$625                 |
| Per Capita Expenditures:               | <b>\$286</b>          | \$754                  | \$593                 |
| Revenues over (under) Expenditures:    | <b>\$159,734</b>      | \$286,745              | \$99,473              |
| Ratio of Fund Balance to Expenditures: | <b>282.62%</b>        | 89.78%                 | 72.88%                |
| Ending Fund Balance for FY 13:         | <b>\$1,474,375</b>    | \$3,736,935            | \$1,675,391           |
| Per Capita Ending Fund Balance:        | <b>\$808</b>          | \$608                  | \$442                 |
| <b><u>Equity</u></b>                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
| Total Reserved Funds:                  | <b>\$</b>             | \$10,159               | \$                    |
| Total Unreserved Funds:                | <b>\$</b>             | \$47,054               | \$                    |
| <b><u>Net Assets</u></b>               | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
| Total Restricted Net Assets:           | <b>\$386,473</b>      | \$1,600,686            | \$578,266             |
| Total Unrestricted Net Assets:         | <b>\$1,087,902</b>    | \$647,390              | \$664,612             |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | \$                    | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | 0.00%                 | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | \$                    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | \$                    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | \$                    | \$472                  | \$341                 |
| Per Capita Expenditures:                          | \$                    | \$434                  | \$308                 |
| Operating Income (loss):                          | \$                    | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | \$                    | \$1,608                | \$1,226               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Bellflower Village**

Unit Code: **064/020/32** County: **McLean**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$149,965**

Equalized Assessed Valuation: **\$3,016,248**

Population: **357**

Employees:

    Full Time:

    Part Time: **14**

    Salaries Paid: **\$25,426**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 13:      | <b>\$41,342</b>       | \$305,255              | \$161,015             |
| Per Capita Beginning Fund Balance:     | <b>\$116</b>          | \$815                  | \$458                 |
| Revenue Collected During FY 13:        | <b>\$122,863</b>      | \$258,891              | \$116,644             |
| Expenditures During FY 13:             | <b>\$101,721</b>      | \$253,093              | \$105,918             |
| Per Capita Revenue:                    | <b>\$344</b>          | \$648                  | \$296                 |
| Per Capita Expenditures:               | <b>\$285</b>          | \$644                  | \$284                 |
| Revenues over (under) Expenditures:    | <b>\$21,142</b>       | \$5,798                | \$8,961               |
| Ratio of Fund Balance to Expenditures: | <b>61.43%</b>         | 284.63%                | 169.99%               |
| Ending Fund Balance for FY 13:         | <b>\$62,484</b>       | \$308,514              | \$170,510             |
| Per Capita Ending Fund Balance:        | <b>\$175</b>          | \$830                  | \$486                 |

**Equity**

|                         | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds:   | <b>\$</b>             | \$3,935                | \$                    |
| Total Unreserved Funds: | <b>\$</b>             | \$29,757               | \$                    |

**Net Assets**

|                                | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets:   | <b>\$41,993</b>       | \$118,520              | \$21,864              |
| Total Unrestricted Net Assets: | <b>\$20,491</b>       | \$28,307               | \$82,892              |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$21.800</b>       | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$61</b>           | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.72%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$463.128</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.297</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$42.903</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$35.636</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$120</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$100</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$7.267</b>        | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>1320.00%</b>       | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$470.395</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$1.318</b>        | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Bellmont Village**

Unit Code: **093/015/32** County: **Wabash**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$135,000**

Equalized Assessed Valuation: **\$1,374,603**

Population: **297**

Employees:

    Full Time: **1**

    Part Time: **9**

    Salaries Paid: **\$19,330**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$196,739</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$662</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$56,356</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$66,134</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$190</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$223</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$9,778</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>282.70%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$186,961</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$629</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$74,625</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$309.000</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$1.040</b>   | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>0.00%</b>     | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$446.957</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.505</b>   | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$66.801</b>  | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$67.140</b>  | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$225</b>     | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$226</b>     | \$653           | \$252          |
| Operating Income (loss):                          | <b>-\$339</b>    | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>665.20%</b>   | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>\$446.618</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>\$1.504</b>   | \$2,407         | \$947          |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Bellwood Village**

Unit Code: 016/040/32 County: Cook

Fiscal Year End: 12/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$40,453,889

Equalized Assessed Valuation: \$243,169,333

Population: 19,156

Employees:

    Full Time: 121

    Part Time: 100

    Salaries Paid: \$8,345,796

Blended Component Units

Fiscal Indicators

| <u>General and Special Funds</u>       | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$22,456,798   | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | \$1.172        | \$570           | \$402          |
| Revenue Collected During FY 13:        | \$24,394,888   | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | \$25,235,726   | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | \$1.273        | \$789           | \$625          |
| Per Capita Expenditures:               | \$1.317        | \$754           | \$593          |
| Revenues over (under) Expenditures:    | -\$840,838     | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | 91.21%         | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | \$23,017,659   | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | \$1.202        | \$608           | \$442          |
| <u>Equity</u>                          | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | \$             | \$10,159        | \$             |
| Total Unreserved Funds:                | \$             | \$47,054        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | \$17,547,730   | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets:         | -\$7,243,814   | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$101.019.968</b>  | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$5.274</b>        | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>35.80%</b>         | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>-\$10.965.434</b>  | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>-\$572</b>         | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$5.076.386</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$12.701.752</b>   | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$265</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$663</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>-\$7.625.366</b>   | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>-135.87%</b>       | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>-\$17.257.948</b>  | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>-\$901</b>         | \$1,608                | \$1,226               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Belvidere City**

Unit Code: **004/010/30** County: **Boone**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,294,855**

Equalized Assessed Valuation: **\$332,246,506**

Population: **25,585**

Employees:

    Full Time: **123**

    Part Time: **26**

    Salaries Paid: **\$8,113,832**

**Blended Component Units**

Number Submitted = **2**

Firefighters' Pension

Police Pension

**Fiscal Indicators**

**General and Special Funds**

|  | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 13:      | <b>\$8,963,415</b>    | \$22,685,859           | \$19,200,917          |
| Per Capita Beginning Fund Balance:     | <b>\$350</b>          | \$471                  | \$396                 |
| Revenue Collected During FY 13:        | <b>\$16,196,009</b>   | \$52,833,665           | \$41,148,459          |
| Expenditures During FY 13:             | <b>\$15,063,486</b>   | \$50,515,015           | \$38,847,067          |
| Per Capita Revenue:                    | <b>\$633</b>          | \$1,023                | \$974                 |
| Per Capita Expenditures:               | <b>\$589</b>          | \$970                  | \$926                 |
| Revenues over (under) Expenditures:    | <b>\$1,132,523</b>    | \$2,318,650            | \$2,201,975           |
| Ratio of Fund Balance to Expenditures: | <b>64.05%</b>         | 55.62%                 | 50.22%                |
| Ending Fund Balance for FY 13:         | <b>\$9,648,102</b>    | \$24,444,829           | \$19,616,875          |
| Per Capita Ending Fund Balance:        | <b>\$377</b>          | \$511                  | \$437                 |

**Equity**

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

**Net Assets**

|                                | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets:   | <b>\$641,827</b>      | \$10,558,317           | \$7,783,288           |
| Total Unrestricted Net Assets: | <b>\$2,841,235</b>    | \$3,838,488            | \$8,425,127           |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$14,744,504</b>   | <b>\$82,635,224</b>    | <b>\$52,719,667</b>   |
| Per Capita Debt:                  | <b>\$576</b>          | <b>\$1,507</b>         | <b>\$1,372</b>        |
| General Obligation Debt over EAV: | <b>0.28%</b>          | <b>14.27%</b>          | <b>3.52%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$40,300,388</b>   | <b>\$70,095,735</b>    | <b>\$48,264,763</b>   |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,575</b>        | <b>\$1,344</b>         | <b>\$1,047</b>        |
| Revenue Collected During FY 13:                   | <b>\$6,406,615</b>    | <b>\$20,765,663</b>    | <b>\$12,610,524</b>   |
| Expenditures During FY 13:                        | <b>\$5,268,548</b>    | <b>\$20,304,688</b>    | <b>\$11,924,922</b>   |
| Per Capita Revenue:                               | <b>\$250</b>          | <b>\$386</b>           | <b>\$287</b>          |
| Per Capita Expenditures:                          | <b>\$206</b>          | <b>\$377</b>           | <b>\$289</b>          |
| Operating Income (loss):                          | <b>\$1,138,067</b>    | <b>\$460,974</b>       | <b>\$562,877</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>828.60%</b>        | <b>430.94%</b>         | <b>378.25%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$43,655,225</b>   | <b>\$70,659,692</b>    | <b>\$49,402,463</b>   |
| Per Capita Ending Retained Earnings:              | <b>\$1,706</b>        | <b>\$1,359</b>         | <b>\$1,125</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Bement Village**

Unit Code: **074/015/32** County: **Piatt**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,937,250**

Equalized Assessed Valuation: **\$16,343,436**

Population: **1,723**

Employees:

    Full Time: **5**

    Part Time: **18**

    Salaries Paid: **\$175,098**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$853.517</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$495</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$546.699</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$452.536</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$317</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$263</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$94.163</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>209.42%</b>   | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$947.680</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$550</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$275.415</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$672.265</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$622.500</b>      | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$361</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>1.06%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2.169.292</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.259</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$602.205</b>      | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$504.774</b>      | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$350</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$293</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$97.431</b>       | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>449.06%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$2.266.723</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$1.316</b>        | \$1,608                | \$1,226               |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Benld City**

Unit Code: **056/010/30** County: **Macoupin**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,905,065**

Equalized Assessed Valuation: **\$9,476,087**

Population: **1,556**

Employees:

    Full Time: **8**

    Part Time: **29**

    Salaries Paid: **\$302,254**

**Blended Component Units**

Fiscal Indicators

| <u>General and Special Funds</u>       | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$318.925</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$205</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$872.238</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$557.978</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$561</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$359</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$314.260</b> | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>113.48%</b>   | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$633.185</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$407</b>     | \$608           | \$442          |
| <u>Equity</u>                          | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>        | \$10,159        | \$             |
| Total Unreserved Funds:                | <b>\$</b>        | \$47,054        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$</b>        | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets:         | <b>\$642.528</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$173.000</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$111</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>1.83%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2,640,168</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,697</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$499,790</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$459,631</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$321</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$295</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$40,159</b>       | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>583.15%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$2,680,327</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1,723</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Bensenville Village**

Unit Code: **022/015/32** County: **Dupage**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$60,022,130**

Equalized Assessed Valuation: **\$542,989,082**

Population: **18,352**

Employees:

    Full Time: **113**

    Part Time: **73**

    Salaries Paid: **\$8,761,256**

**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 13:      | <b>\$14,362,785</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$783</b>        | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$20,849,412</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$17,265,737</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$1,136</b>      | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$941</b>        | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$3,583,675</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>93.77%</b>       | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$16,190,476</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$882</b>        | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$12,910,664</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$4,166,437</b>  | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$75,744,292</b>   | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$4.127</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$64,219,678</b>   | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$3.499</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$11,008,963</b>   | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$10,501,588</b>   | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$600</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$572</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$507,375</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>609.47%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$64,004,153</b>   | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$3.488</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Benson Village**

Unit Code: 102/015/32 County: Woodford

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$314,332

Equalized Assessed Valuation: \$5,471,985

Population: 423

Employees:

    Full Time:

    Part Time: 10

    Salaries Paid: \$31,568

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$147,250      | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$348          | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$119,776      | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$148,540      | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$283          | \$648           | \$296          |
| Per Capita Expenditures:               | \$351          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | -\$28,764      | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 206.49%        | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$306,724      | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$725          | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$3,935         | \$             |
| Total Unreserved Funds: | \$             | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$177,001      | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | \$129,723      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$231,957             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$548                 | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$113,195             | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$97,846              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$268                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$231                 | \$653                  | \$252                 |
| Operating Income (loss):                          | \$15,349              | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 252.75%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$247,306             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$585                 | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Bentley Village

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$45.601</b>  | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$1.520</b>   | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$7.031</b>   | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$31.677</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$234</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$1.056</b>   | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$24.646</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>66.15%</b>    | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$20.955</b>  | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$699</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$1.068</b>  | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$19.886</b> | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Benton City**

Unit Code: **028/010/30** County: **Franklin**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,263,368**

Equalized Assessed Valuation: **\$699,869**

Population: **6,910**

Employees:

    Full Time: **43**

    Part Time: **20**

    Salaries Paid: **\$2,257,063**

**Blended Component Units**

Number Submitted = **2**

Airport

Youth Center

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$2,934,413</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$425</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$4,993,500</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$4,589,014</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$723</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$664</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$404,486</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>70.60%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$3,239,985</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$469</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,339,368</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$2,477,110</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$771.045</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$112</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>47.15%</b>         | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$9,113,479</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,319</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$2,841,428</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$2,242,144</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$411</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$324</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$599,284</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>433.72%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$9,724,700</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1,407</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Berkeley Village**

Unit Code: 016/045/32      County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$10,390,987

Equalized Assessed Valuation: \$106,734,825

Population: 5,209

Employees:

- Full Time: 36
- Part Time: 81
- Salaries Paid: \$3,104,111

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

|  |                    |             |             |
|--|--------------------|-------------|-------------|
| Beginning Fund Balance for FY 13:      | <b>\$5,669,915</b> | \$3,411,063 | \$1,536,463 |
| Per Capita Beginning Fund Balance:     | <b>\$1,088</b>     | \$570       | \$402       |
| Revenue Collected During FY 13:        | <b>\$6,235,305</b> | \$5,680,749 | \$2,501,457 |
| Expenditures During FY 13:             | <b>\$5,073,575</b> | \$5,394,004 | \$2,525,307 |
| Per Capita Revenue:                    | <b>\$1,197</b>     | \$789       | \$625       |
| Per Capita Expenditures:               | <b>\$974</b>       | \$754       | \$593       |
| Revenues over (under) Expenditures:    | <b>\$1,161,730</b> | \$286,745   | \$99,473    |
| Ratio of Fund Balance to Expenditures: | <b>115.41%</b>     | 89.78%      | 72.88%      |
| Ending Fund Balance for FY 13:         | <b>\$5,855,578</b> | \$3,736,935 | \$1,675,391 |
| Per Capita Ending Fund Balance:        | <b>\$1,124</b>     | \$608       | \$442       |

**Equity**

**Amounts**

**Averages**

**Medians**

|                         |           |          |    |
|-------------------------|-----------|----------|----|
| Total Reserved Funds:   | <b>\$</b> | \$10,159 | \$ |
| Total Unreserved Funds: | <b>\$</b> | \$47,054 | \$ |

**Net Assets**

**Amounts**

**Averages**

**Medians**

|                                |                    |             |           |
|--------------------------------|--------------------|-------------|-----------|
| Total Restricted Net Assets:   | <b>\$1,098,708</b> | \$1,600,686 | \$578,266 |
| Total Unrestricted Net Assets: | <b>\$8,910,340</b> | \$647,390   | \$664,612 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$2,008,499</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$386</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>1.47%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$3,459,309</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$664</b>          | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$2,120,405</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$1,657,516</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$407</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$318</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$462,889</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>236.63%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$3,922,198</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$753</b>          | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Berlin Village**

Unit Code: **083/015/32** County: **Sangamon**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$18,975**

Equalized Assessed Valuation: **\$1,091,320**

Population: **181**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$7,050**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$82.629</b>  | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$457</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$27.035</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$46.759</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$149</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$258</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$19.724</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>134.53%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$62.905</b>  | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$348</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$62.905</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$446,143       | \$40,000       |
| Per Capita Debt:                  | \$             | \$1,094         | \$87           |
| General Obligation Debt over EAV: | 0.00%          | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | \$             | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | \$             | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | \$             | \$656           | \$233          |
| Per Capita Expenditures:                          | \$             | \$653           | \$252          |
| Operating Income (loss):                          | \$             | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | \$             | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | \$             | \$2,407         | \$947          |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Berwyn City**

Unit Code: **016/050/30** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$119,635,725**

Equalized Assessed Valuation: **\$2,062,905,780**

Population: **56,657**

Employees:

    Full Time: **330**

    Part Time: **158**

    Salaries Paid: **\$28,049,353**

Blended Component Units

Fiscal Indicators

| <u>General and Special Funds</u>       | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$20,213,623</b>  | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | <b>\$357</b>         | \$471           | \$396          |
| Revenue Collected During FY 13:        | <b>\$60,160,552</b>  | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | <b>\$90,925,171</b>  | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | <b>\$1,062</b>       | \$1,023         | \$974          |
| Per Capita Expenditures:               | <b>\$1,605</b>       | \$970           | \$926          |
| Revenues over (under) Expenditures:    | <b>-\$30,764,619</b> | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | <b>20.90%</b>        | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | <b>\$19,003,259</b>  | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | <b>\$335</b>         | \$511           | \$437          |
| <u>Equity</u>                          | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>            | \$              | \$             |
| Total Unreserved Funds:                | <b>\$</b>            | \$              | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$10,139,735</b>  | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets:         | <b>-\$20,837,639</b> | \$3,838,488     | \$8,425,127    |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$148,381,731</b>  | <b>\$82,635,224</b>    | <b>\$52,719,667</b>   |
| Per Capita Debt:                  | <b>\$2,619</b>        | <b>\$1,507</b>         | <b>\$1,372</b>        |
| General Obligation Debt over EAV: | <b>6.52%</b>          | <b>14.27%</b>          | <b>3.52%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$39,066,838</b>   | <b>\$70,095,735</b>    | <b>\$48,264,763</b>   |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$690</b>          | <b>\$1,344</b>         | <b>\$1,047</b>        |
| Revenue Collected During FY 13:                   | <b>\$14,665,203</b>   | <b>\$20,765,663</b>    | <b>\$12,610,524</b>   |
| Expenditures During FY 13:                        | <b>\$17,028,170</b>   | <b>\$20,304,688</b>    | <b>\$11,924,922</b>   |
| Per Capita Revenue:                               | <b>\$259</b>          | <b>\$386</b>           | <b>\$287</b>          |
| Per Capita Expenditures:                          | <b>\$301</b>          | <b>\$377</b>           | <b>\$289</b>          |
| Operating Income (loss):                          | <b>-\$2,362,967</b>   | <b>\$460,974</b>       | <b>\$562,877</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>216.12%</b>        | <b>430.94%</b>         | <b>378.25%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$36,801,443</b>   | <b>\$70,659,692</b>    | <b>\$49,402,463</b>   |
| Per Capita Ending Retained Earnings:              | <b>\$650</b>          | <b>\$1,359</b>         | <b>\$1,125</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Bethalto Village**

Unit Code: **057/020/32** County: **Madison**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,837,400**

Equalized Assessed Valuation: **\$140,034,660**

Population: **10,648**

Employees:

    Full Time: **60**

    Part Time: **12**

    Salaries Paid: **\$3,524,347**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$594.150</b>    | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$56</b>         | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$5,636,292</b>  | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$9,501,012</b>  | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$529</b>        | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$892</b>        | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$3,864,720</b> | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>9.94%</b>        | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$944.309</b>    | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$89</b>         | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$397.207</b>   | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$2,091.022</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$6,869,110</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$645</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$5,765,002</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$541</b>          | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$4,156,765</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$4,067,884</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$390</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$382</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$88,881</b>       | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>142.80%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$5,808,735</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$546</b>          | \$1,608                | \$1,226               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Bethany Village**

Unit Code: **070/015/32** County: **Moultrie**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,682,292**

Equalized Assessed Valuation: **\$8,859,861**

Population: **1,225**

Employees:

    Full Time: **6**

    Part Time: **13**

    Salaries Paid: **\$286,421**

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$353.245</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$288</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$390.578</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$414.948</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$319</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$339</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$24.370</b> | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>75.79%</b>    | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$314.482</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$257</b>     | \$608           | \$442          |
| <u>Equity</u>                          | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>        | \$10,159        | \$             |
| Total Unreserved Funds:                | <b>\$</b>        | \$47,054        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$381.781</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets:         | <b>-\$67.299</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | \$                    | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | 0.00%                 | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$2,680,300           | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | \$2,188               | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | \$1,595,254           | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | \$1,656,015           | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | \$1,302               | \$472                  | \$341                 |
| Per Capita Expenditures:                          | \$1,352               | \$434                  | \$308                 |
| Operating Income (loss):                          | -\$60,761             | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | 159.05%               | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | \$2,633,932           | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | \$2,150               | \$1,608                | \$1,226               |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Big Rock Village**

Unit Code: 045/010/32 County: Kane

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,673,796

Equalized Assessed Valuation: \$29,172,240

Population: 1,126

Employees:

    Full Time: 1

    Part Time: 16

    Salaries Paid: \$87,682

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$393,554      | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | \$350          | \$570           | \$402          |
| Revenue Collected During FY 13:        | \$365,565      | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | \$243,025      | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | \$325          | \$789           | \$625          |
| Per Capita Expenditures:               | \$216          | \$754           | \$593          |
| Revenues over (under) Expenditures:    | \$122,540      | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | 193.02%        | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | \$469,094      | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | \$417          | \$608           | \$442          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$10,159        | \$             |
| Total Unreserved Funds: | \$             | \$47,054        | \$             |

Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$32,926       | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | \$460,081      | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$2,690,221</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$2,389</b>        | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,967,958</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,748</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$954,255</b>      | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$80,912</b>       | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$847</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$72</b>           | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$873,343</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>3536.31%</b>       | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$2,861,301</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$2,541</b>        | \$1,608                | \$1,226               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Biggsville Village**

Unit Code: **036/010/32** County: **Henderson**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,216,348**

Equalized Assessed Valuation: **\$2,370,519**

Population: **301**

Employees:

    Full Time: **1**

    Part Time: **9**

    Salaries Paid: **\$18,438**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$211.659</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$703</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$77.084</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$53.044</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$256</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$176</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$24.040</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>423.09%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$224.422</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$746</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>        | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$224.422</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$544.000</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$1.807</b>   | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>0.00%</b>     | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,507,896</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$5.010</b>     | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$110,590</b>   | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$140,391</b>   | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$367</b>       | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$466</b>       | \$653           | \$252          |
| Operating Income (loss):                          | <b>-\$29,801</b>   | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>1060.87%</b>    | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>\$1,489,372</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>\$4,948</b>     | \$2,407         | \$947          |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Bingham Village**

Unit Code: **026/010/32** County: **Fayette**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$32,601**

Equalized Assessed Valuation: **\$213,901**

Population: **84**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$2,940**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$42,516</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$506</b>    | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$21,139</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$22,065</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$252</b>    | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$263</b>    | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$926</b>   | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>188.48%</b>  | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$41,589</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$495</b>    | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$10,163</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$31,425</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$21.444</b>       | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$255</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>          | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Bishop Hill Village**

Unit Code: **037/030/32** County: **Henry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$161,751**

Equalized Assessed Valuation: **\$1,412,592**

Population: **150**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$7,590**

**Blended Component Units**

Number Submitted = **1**

Cemetery Association

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$538,932</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$3,593</b>   | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$53,540</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$60,184</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$357</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$401</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$6,644</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>884.43%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$532,288</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$3,549</b>   | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$160,000</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$372,288</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$173.100             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$1.154               | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$26.652              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$22.346              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$178                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$149                 | \$653                  | \$252                 |
| Operating Income (loss):                          | \$4.306               | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 793.90%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$177.406             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$1.183               | \$2,407                | \$947                 |



**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 13:      | <b>\$7.790</b>  | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$13</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$54.805</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$30.688</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$95</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$53</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$24.117</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>103.97%</b>  | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$31.907</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$55</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Blandinsville Village**

Unit Code: **062/015/32** County: **Mcdonough**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$511,600**

Equalized Assessed Valuation: **\$4,747,236**

Population: **777**

Employees:

    Full Time: **2**

    Part Time: **19**

    Salaries Paid: **\$89,048**

**Blended Component Units**

Fiscal Indicators

| <u>General and Special Funds</u>       | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$439,541</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$566</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$195,458</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$163,018</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$252</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$210</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$32,440</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>289.53%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$471,981</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$607</b>     | \$830           | \$486          |
| <u>Equity</u>                          | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>        | \$3,935         | \$             |
| Total Unreserved Funds:                | <b>\$</b>        | \$29,757        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$</b>        | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets:         | <b>\$471,981</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$917.529</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$1.181</b>        | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2,681,445</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$3.451</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$391,725</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$320,474</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$504</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$412</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$71,251</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>858.95%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$2,752,696</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$3.543</b>        | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Bloomington Village**

Unit Code: 022/020/32      County: Dupage

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$37,466,607

Equalized Assessed Valuation: \$824,496,272

Population: 22,026

Employees:

    Full Time: 114

    Part Time: 43

    Salaries Paid: \$10,192,998

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$12,791,998</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$581</b>        | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$22,768,860</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$17,802,132</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$1,034</b>      | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$808</b>        | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$4,966,728</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>90.20%</b>       | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$16,058,218</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$729</b>        | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$4,733,929</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$3,305,188</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$38,261,722</b>   | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$1,737</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>1.73%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$49,765,884</b>   | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,259</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$9,700,454</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$10,782,075</b>   | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$440</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$490</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$1,081,621</b>   | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>460.35%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$49,635,657</b>   | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$2,254</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Bloomington City**

Unit Code: **064/025/30** County: **McLean**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$167,503,453**

Equalized Assessed Valuation: **\$1,761,704,565**

Population: **77,071**

Employees:

    Full Time: **583**

    Part Time: **45**

    Salaries Paid: **\$43,684,987**

Blended Component Units

Fiscal Indicators

| <u>General and Special Funds</u>       | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$26,575,610</b>  | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | <b>\$345</b>         | \$471           | \$396          |
| Revenue Collected During FY 13:        | <b>\$95,704,388</b>  | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | <b>\$82,318,523</b>  | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | <b>\$1,242</b>       | \$1,023         | \$974          |
| Per Capita Expenditures:               | <b>\$1,068</b>       | \$970           | \$926          |
| Revenues over (under) Expenditures:    | <b>\$13,385,865</b>  | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | <b>37.18%</b>        | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | <b>\$30,602,104</b>  | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | <b>\$397</b>         | \$511           | \$437          |
| <u>Equity</u>                          | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>            | \$              | \$             |
| Total Unreserved Funds:                | <b>\$</b>            | \$              | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$21,970,497</b>  | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets:         | <b>-\$27,244,010</b> | \$3,838,488     | \$8,425,127    |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$132.192.276</b>  | <b>\$82,635,224</b>    | <b>\$52,719,667</b>   |
| Per Capita Debt:                  | <b>\$1.715</b>        | <b>\$1,507</b>         | <b>\$1,372</b>        |
| General Obligation Debt over EAV: | <b>4.31%</b>          | <b>14.27%</b>          | <b>3.52%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$178.831.477</b>  | <b>\$70,095,735</b>    | <b>\$48,264,763</b>   |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2.320</b>        | <b>\$1,344</b>         | <b>\$1,047</b>        |
| Revenue Collected During FY 13:                   | <b>\$40.534.819</b>   | <b>\$20,765,663</b>    | <b>\$12,610,524</b>   |
| Expenditures During FY 13:                        | <b>\$35.375.380</b>   | <b>\$20,304,688</b>    | <b>\$11,924,922</b>   |
| Per Capita Revenue:                               | <b>\$526</b>          | <b>\$386</b>           | <b>\$287</b>          |
| Per Capita Expenditures:                          | <b>\$459</b>          | <b>\$377</b>           | <b>\$289</b>          |
| Operating Income (loss):                          | <b>\$5.159.439</b>    | <b>\$460,974</b>       | <b>\$562,877</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>512.60%</b>        | <b>430.94%</b>         | <b>378.25%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$181.332.933</b>  | <b>\$70,659,692</b>    | <b>\$49,402,463</b>   |
| Per Capita Ending Retained Earnings:              | <b>\$2.353</b>        | <b>\$1,359</b>         | <b>\$1,125</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Blue Island City**

Unit Code: **016/055/30** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$43,537,699**

Equalized Assessed Valuation: **\$223,319,634**

Population: **22,556**

Employees:

    Full Time: **140**

    Part Time: **171**

    Salaries Paid: **\$9,495,192**

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$712,594</b>     | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$32</b>          | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$19,725,994</b>  | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$19,479,557</b>  | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$875</b>         | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$864</b>         | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$246,437</b>     | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>-4.36%</b>        | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>-\$848,701</b>    | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>-\$38</b>         | \$608           | \$442          |
| <u>Equity</u>                          | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>            | \$10,159        | \$             |
| Total Unreserved Funds:                | <b>\$</b>            | \$47,054        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$10,851,213</b>  | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets:         | <b>-\$17,089,020</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$8,683,345</b> | \$9,138,980     | \$2,661,046    |
| Per Capita Debt:                  | <b>\$385</b>       | \$1,390         | \$672          |
| General Obligation Debt over EAV: | <b>1.25%</b>       | 7.52%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$12,541,222</b> | \$9,407,570     | \$3,672,063    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$556</b>        | \$1,565         | \$1,188        |
| Revenue Collected During FY 13:                   | <b>\$5,810,633</b>  | \$2,871,218     | \$1,231,558    |
| Expenditures During FY 13:                        | <b>\$5,601,124</b>  | \$2,644,108     | \$1,136,728    |
| Per Capita Revenue:                               | <b>\$258</b>        | \$472           | \$341          |
| Per Capita Expenditures:                          | <b>\$248</b>        | \$434           | \$308          |
| Operating Income (loss):                          | <b>\$209,509</b>    | \$227,111       | \$59,431       |
| Ratio of Retained Earnings to Expenditures:       | <b>226.07%</b>      | 426.44%         | 351.03%        |
| Ending Retained Earnings for FY 13:               | <b>\$12,662,454</b> | \$9,640,372     | \$3,916,685    |
| Per Capita Ending Retained Earnings:              | <b>\$561</b>        | \$1,608         | \$1,226        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Blue Mound Village**

Unit Code: **055/015/32** County: **Macon**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$765,350**

Equalized Assessed Valuation: **\$9,678,693**

Population: **1,160**

Employees:

    Full Time: **5**

    Part Time: **14**

    Salaries Paid: **\$192,715**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

|  |                  |             |             |
|--|------------------|-------------|-------------|
| Beginning Fund Balance for FY 13:      | <b>\$140.955</b> | \$3,411,063 | \$1,536,463 |
| Per Capita Beginning Fund Balance:     | <b>\$122</b>     | \$570       | \$402       |
| Revenue Collected During FY 13:        | <b>\$369.213</b> | \$5,680,749 | \$2,501,457 |
| Expenditures During FY 13:             | <b>\$294.086</b> | \$5,394,004 | \$2,525,307 |
| Per Capita Revenue:                    | <b>\$318</b>     | \$789       | \$625       |
| Per Capita Expenditures:               | <b>\$254</b>     | \$754       | \$593       |
| Revenues over (under) Expenditures:    | <b>\$75.127</b>  | \$286,745   | \$99,473    |
| Ratio of Fund Balance to Expenditures: | <b>66.18%</b>    | 89.78%      | 72.88%      |
| Ending Fund Balance for FY 13:         | <b>\$194.623</b> | \$3,736,935 | \$1,675,391 |
| Per Capita Ending Fund Balance:        | <b>\$168</b>     | \$608       | \$442       |

**Equity**

**Amounts**

**Averages**

**Medians**

|                         |           |          |    |
|-------------------------|-----------|----------|----|
| Total Reserved Funds:   | <b>\$</b> | \$10,159 | \$ |
| Total Unreserved Funds: | <b>\$</b> | \$47,054 | \$ |

**Net Assets**

**Amounts**

**Averages**

**Medians**

|                                |                  |             |           |
|--------------------------------|------------------|-------------|-----------|
| Total Restricted Net Assets:   | <b>\$</b>        | \$1,600,686 | \$578,266 |
| Total Unrestricted Net Assets: | <b>\$174.063</b> | \$647,390   | \$664,612 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$330.167</b>      | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$285</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$867.834</b>      | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$748</b>          | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$256.821</b>      | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$315.882</b>      | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$221</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$272</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>-\$59.061</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>262.83%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$830.232</b>      | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$716</b>          | \$1,608                | \$1,226               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Bluffs Village**

Unit Code: **085/015/32** County: **Scott**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$929,500**

Equalized Assessed Valuation: **\$4,793,440**

Population: **704**

Employees:

    Full Time: **4**

    Part Time: **9**

    Salaries Paid: **\$161,283**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$158,830</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$226</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$367,248</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$373,312</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$522</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$530</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$6,064</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>40.92%</b>    | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$152,766</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$217</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$53,939</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$95,892</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$269.831</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$383</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$709.860</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.008</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$229.274</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$284.485</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$326</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$404</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$55.211</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>230.12%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$654.649</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$930</b>          | \$2,407                | \$947                 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bluford Village**

Unit Code: 041/015/32 County: Jefferson

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,190,943

Equalized Assessed Valuation: \$3,169,022

Population: 763

Employees:

    Full Time: 5

    Part Time: 9

    Salaries Paid: \$134,865

Blended Component Units

Fiscal Indicators

| <u>General and Special Funds</u>       | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$188,730      | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$247          | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$122,477      | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$103,657      | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$161          | \$648           | \$296          |
| Per Capita Expenditures:               | \$136          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | \$18,820       | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 200.23%        | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$207,549      | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$272          | \$830           | \$486          |
| <u>Equity</u>                          | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | \$             | \$3,935         | \$             |
| Total Unreserved Funds:                | \$             | \$29,757        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | \$22,979       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets:         | \$156,850      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$565.000</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$740</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2.455.652</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$3.218</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$863.794</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$789.593</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$1.132</b>        | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$1.035</b>        | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$74.201</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>320.40%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$2.529.852</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$3.316</b>        | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Bolingbrook Village**

Unit Code: 099/015/32 County: Will

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$120,651,171

Equalized Assessed Valuation: \$1,911,871,253

Population: 74,039

Employees:

    Full Time: 356

    Part Time: 3

    Salaries Paid: \$26,116,868

**Blended Component Units**

Number Submitted = 2

Fire Pension

Police Pension

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$27,958,589   | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | \$378          | \$471           | \$396          |
| Revenue Collected During FY 13:        | \$69,260,424   | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | \$62,319,589   | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | \$935          | \$1,023         | \$974          |
| Per Capita Expenditures:               | \$842          | \$970           | \$926          |
| Revenues over (under) Expenditures:    | \$6,940,835    | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | 52.08%         | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | \$32,457,846   | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | \$438          | \$511           | \$437          |

**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:   | \$24,169,710   | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets: | \$1,639,978    | \$3,838,488     | \$8,425,127    |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$235.230.484</b>  | <b>\$82,635,224</b>    | <b>\$52,719,667</b>   |
| Per Capita Debt:                  | <b>\$3.177</b>        | <b>\$1,507</b>         | <b>\$1,372</b>        |
| General Obligation Debt over EAV: | <b>11.19%</b>         | <b>14.27%</b>          | <b>3.52%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$202.738.992</b>  | <b>\$70,095,735</b>    | <b>\$48,264,763</b>   |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2.738</b>        | <b>\$1,344</b>         | <b>\$1,047</b>        |
| Revenue Collected During FY 13:                   | <b>\$14.071.355</b>   | <b>\$20,765,663</b>    | <b>\$12,610,524</b>   |
| Expenditures During FY 13:                        | <b>\$16.494.196</b>   | <b>\$20,304,688</b>    | <b>\$11,924,922</b>   |
| Per Capita Revenue:                               | <b>\$190</b>          | <b>\$386</b>           | <b>\$287</b>          |
| Per Capita Expenditures:                          | <b>\$223</b>          | <b>\$377</b>           | <b>\$289</b>          |
| Operating Income (loss):                          | <b>-\$2.422.841</b>   | <b>\$460,974</b>       | <b>\$562,877</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>1215.42%</b>       | <b>430.94%</b>         | <b>378.25%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$200.474.071</b>  | <b>\$70,659,692</b>    | <b>\$49,402,463</b>   |
| Per Capita Ending Retained Earnings:              | <b>\$2.708</b>        | <b>\$1,359</b>         | <b>\$1,125</b>        |



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 13:      | <b>\$4,680,207</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$10,565</b>    | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$91,249</b>    | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$798,128</b>   | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$206</b>       | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$1,802</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$706,879</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>38.22%</b>      | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$305,059</b>   | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$689</b>       | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$237,065</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$93,198</b>  | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$2,497,281</b>    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$5.637</b>        | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$544,804</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$83,906</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$1,230</b>        | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$189</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$460,898</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>4825.19%</b>       | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$4,048,628</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$9,139</b>        | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Bone Gap Village**

Unit Code: 024/015/32      County: Edwards

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$102,000

Equalized Assessed Valuation: \$651,732

Population: 350

Employees:

    Full Time:

    Part Time: 3

    Salaries Paid: \$23,600

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$66,749</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$191</b>    | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$57,471</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$51,515</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$164</b>    | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$147</b>    | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$5,956</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>130.46%</b>  | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$67,205</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$192</b>    | \$830           | \$486          |
| <u>Equity</u>                          | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>       | \$3,935         | \$             |
| Total Unreserved Funds:                | <b>\$</b>       | \$29,757        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$</b>       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets:         | <b>\$67,205</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$270.000</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$771</b>     | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>0.00%</b>     | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$282.350</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$807</b>     | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$41.392</b>  | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$54.474</b>  | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$118</b>     | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$156</b>     | \$653           | \$252          |
| Operating Income (loss):                          | <b>-\$13.082</b> | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>504.40%</b>   | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>\$274.768</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>\$785</b>     | \$2,407         | \$947          |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Bonfield Village**

Unit Code: **046/015/32** County: **Kankakee**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$205,550**

Equalized Assessed Valuation: **\$6,207,684**

Population: **382**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$5,806**

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$181,156</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$474</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$101,446</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$87,635</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$266</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$229</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$13,811</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>222.48%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$194,967</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$510</b>     | \$830           | \$486          |
| <u>Equity</u>                          | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$99,844</b>  | \$3,935         | \$             |
| Total Unreserved Funds:                | <b>\$95,128</b>  | \$29,757        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$</b>        | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets:         | <b>\$</b>        | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Bonnie Village**

Unit Code: **041/020/32** County: **Jefferson**

Fiscal Year End: **7/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$111,332**

Equalized Assessed Valuation: **\$2,158,606**

Population: **397**

Employees:

    Full Time: **2**

    Part Time: **8**

    Salaries Paid: **\$60,443**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$69.119</b>  | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$174</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$100.263</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$72.895</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$253</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$184</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$27.368</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>132.36%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$96.487</b>  | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$243</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$25.837</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$74.851</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$94.000</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$237</b>    | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>0.00%</b>    | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$604.214</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.522</b>   | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$125.055</b> | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$170.802</b> | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$315</b>     | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$430</b>     | \$653           | \$252          |
| Operating Income (loss):                          | <b>-\$45.747</b> | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>326.97%</b>   | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>\$558.467</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>\$1.407</b>   | \$2,407         | \$947          |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Bourbonnais Village**

Unit Code: **046/020/32** County: **Kankakee**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,581,801**

Equalized Assessed Valuation: **\$326,974,291**

Population: **18,631**

Employees:

    Full Time: **59**

    Part Time: **23**

    Salaries Paid: **\$3,602,163**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

|  |                     |             |             |
|--|---------------------|-------------|-------------|
| Beginning Fund Balance for FY 13:      | <b>\$9,677,748</b>  | \$3,411,063 | \$1,536,463 |
| Per Capita Beginning Fund Balance:     | <b>\$519</b>        | \$570       | \$402       |
| Revenue Collected During FY 13:        | <b>\$8,793,404</b>  | \$5,680,749 | \$2,501,457 |
| Expenditures During FY 13:             | <b>\$10,504,551</b> | \$5,394,004 | \$2,525,307 |
| Per Capita Revenue:                    | <b>\$472</b>        | \$789       | \$625       |
| Per Capita Expenditures:               | <b>\$564</b>        | \$754       | \$593       |
| Revenues over (under) Expenditures:    | <b>-\$1,711,147</b> | \$286,745   | \$99,473    |
| Ratio of Fund Balance to Expenditures: | <b>103.02%</b>      | 89.78%      | 72.88%      |
| Ending Fund Balance for FY 13:         | <b>\$10,821,346</b> | \$3,736,935 | \$1,675,391 |
| Per Capita Ending Fund Balance:        | <b>\$581</b>        | \$608       | \$442       |

**Equity**

**Amounts**

**Averages**

**Medians**

|                         |           |          |    |
|-------------------------|-----------|----------|----|
| Total Reserved Funds:   | <b>\$</b> | \$10,159 | \$ |
| Total Unreserved Funds: | <b>\$</b> | \$47,054 | \$ |

**Net Assets**

**Amounts**

**Averages**

**Medians**

|                                |                    |             |           |
|--------------------------------|--------------------|-------------|-----------|
| Total Restricted Net Assets:   | <b>\$7,464,925</b> | \$1,600,686 | \$578,266 |
| Total Unrestricted Net Assets: | <b>\$1,743,676</b> | \$647,390   | \$664,612 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$7,542,880</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$405</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>1.67%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$11,150,578</b>   | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$598</b>          | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$4,129,180</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$3,912,768</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$222</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$210</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$216,412</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>332.43%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$13,007,309</b>   | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$698</b>          | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Bowen Village**

Unit Code: **034/025/32** County: **Hancock**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$507,705**

Equalized Assessed Valuation: **\$2,461,390**

Population: **462**

Employees:

    Full Time: **1**

    Part Time: **4**

    Salaries Paid: **\$51,951**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$263.387</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$570</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$118.102</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$74.660</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$256</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$162</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$43.442</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>406.15%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$303.229</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$656</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>        | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$312.518</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$1,293,153</b>    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$2,799</b>        | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>5.41%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,003,037</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,171</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$168,115</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$176,231</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$364</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$381</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$8,116</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>566.60%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$998,521</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2,161</b>        | \$2,407                | \$947                 |



**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 13:      | <b>\$576.347</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$728</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$499.253</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$451.876</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$630</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$571</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$47.377</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>140.38%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$634.355</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$801</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$3.817</b>   | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$630.538</b> | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$300.000</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$379</b>     | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>0.00%</b>     | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$572.377</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$723</b>     | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$327.908</b> | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$235.991</b> | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$414</b>     | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$298</b>     | \$653           | \$252          |
| Operating Income (loss):                          | <b>\$91.917</b>  | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>281.49%</b>   | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>\$664.294</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>\$839</b>     | \$2,407         | \$947          |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Bradford Village**

Unit Code: **087/010/32** County: **Stark**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$670,793**

Equalized Assessed Valuation: **\$4,326,116**

Population: **768**

Employees:

    Full Time: **2**

    Part Time: **12**

    Salaries Paid: **\$136,687**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$256.143</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$334</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$347.552</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$286.866</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$453</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$374</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$60.686</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>104.60%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$300.066</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$391</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$174.157</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$125.909</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$439.043</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$572</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2,019,956</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,630</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$370,785</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$405,969</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$483</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$529</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$35,184</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>496.64%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$2,016,213</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2,625</b>        | \$2,407                | \$947                 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Bradley Village**

Unit Code: **046/025/32** County: **Kankakee**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,687,401**

Equalized Assessed Valuation: **\$286,048,613**

Population: **15,871**

Employees:

    Full Time: **82**

    Part Time: **41**

    Salaries Paid: **\$6,288,956**

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$12,950,225</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$816</b>        | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$13,057,347</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$12,290,926</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$823</b>        | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$774</b>        | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$766,421</b>    | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>110.33%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$13,560,459</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$854</b>        | \$608           | \$442          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$2,162,793</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$6,529,731</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$16,111,341</b>   | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$1.015</b>        | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>1.85%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,967,414</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$124</b>          | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$2,058,420</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$2,371,319</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$130</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$149</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>-\$312,899</b>     | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>78.21%</b>         | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$1,854,515</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$117</b>          | \$1,608                | \$1,226               |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Braidwood City**

Unit Code: 099/020/30 County: Will

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,723,000

Equalized Assessed Valuation: \$114,239,038

Population: 6,785

Employees:

    Full Time: 29

    Part Time: 17

    Salaries Paid: \$1,768,997

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

|  |              |             |             |
|--|--------------|-------------|-------------|
| Beginning Fund Balance for FY 13:      | \$6,829,710  | \$3,411,063 | \$1,536,463 |
| Per Capita Beginning Fund Balance:     | \$1.007      | \$570       | \$402       |
| Revenue Collected During FY 13:        | \$4,178,923  | \$5,680,749 | \$2,501,457 |
| Expenditures During FY 13:             | \$7,210,884  | \$5,394,004 | \$2,525,307 |
| Per Capita Revenue:                    | \$616        | \$789       | \$625       |
| Per Capita Expenditures:               | \$1.063      | \$754       | \$593       |
| Revenues over (under) Expenditures:    | -\$3,031,961 | \$286,745   | \$99,473    |
| Ratio of Fund Balance to Expenditures: | 53.50%       | 89.78%      | 72.88%      |
| Ending Fund Balance for FY 13:         | \$3,857,750  | \$3,736,935 | \$1,675,391 |
| Per Capita Ending Fund Balance:        | \$569        | \$608       | \$442       |

Equity

Amounts

Averages

Medians

|                         |    |          |    |
|-------------------------|----|----------|----|
| Total Reserved Funds:   | \$ | \$10,159 | \$ |
| Total Unreserved Funds: | \$ | \$47,054 | \$ |

Net Assets

Amounts

Averages

Medians

|                                |             |             |           |
|--------------------------------|-------------|-------------|-----------|
| Total Restricted Net Assets:   | \$3,824,461 | \$1,600,686 | \$578,266 |
| Total Unrestricted Net Assets: | \$170,100   | \$647,390   | \$664,612 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$10.085.000</b>   | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$1.486</b>        | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.08%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$28.807.328</b>   | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$4.246</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$2.270.264</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$2.030.000</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$335</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$299</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$240.264</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>1599.87%</b>       | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$32.477.352</b>   | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$4.787</b>        | \$1,608                | \$1,226               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Breese City**

Unit Code: **014/030/30** County: **Clinton**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,871,000**

Equalized Assessed Valuation: **\$84,196,717**

Population: **4,442**

Employees:

    Full Time: **38**

    Part Time: **121**

    Salaries Paid: **\$2,625,327**

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$1,214,095</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$273</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$3,321,019</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$3,294,192</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$748</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$742</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$26,827</b>    | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>41.32%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$1,361,226</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$306</b>       | \$608           | \$442          |
| <u>Equity</u>                          | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>          | \$10,159        | \$             |
| Total Unreserved Funds:                | <b>\$</b>          | \$47,054        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$768,427</b>   | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets:         | <b>\$3,876,811</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$8,098,124</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$1.823</b>        | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$14,154,218</b>   | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$3.186</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$7,260,437</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$6,897,623</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$1.634</b>        | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$1.553</b>        | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$362,814</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>210.94%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$14,549,703</b>   | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$3.275</b>        | \$1,608                | \$1,226               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Bridgeport City**

Unit Code: **051/015/30** County: **Lawrence**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,415,370**

Equalized Assessed Valuation: **\$8,238,535**

Population: **1,850**

Employees:

    Full Time: **12**

    Part Time: **5**

    Salaries Paid: **\$300,875**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$349,673</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$189</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$422,948</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$389,318</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$229</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$210</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$33,630</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>63.50%</b>    | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$247,233</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$134</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$162,917</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$84,316</b>  | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$3,365,900</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$1,819</b>        | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>2.49%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$825,757</b>      | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$446</b>          | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$956,278</b>      | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$1,031,392</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$517</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$558</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>-\$75,114</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>85.97%</b>         | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$886,713</b>      | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$479</b>          | \$1,608                | \$1,226               |



**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 13:      | <b>\$8,055,870</b>  | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$488</b>        | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$24,314,394</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$24,521,492</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$1,472</b>      | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$1,484</b>      | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$207,098</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>28.25%</b>       | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$6,926,746</b>  | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$419</b>        | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$3,553,757</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>-\$548,397</b>  | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$244.553.402</b>  | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$14.803</b>       | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>55.78%</b>         | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$16.974.092</b>   | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.027</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$4.746.071</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$5.354.893</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$287</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$324</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>-\$608.822</b>     | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>299.02%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$16.011.939</b>   | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$969</b>          | \$1,608                | \$1,226               |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Brighton Village

Unit Code: 056/015/32 County: Macoupin

Fiscal Year End: 6/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$8,517,824

Equalized Assessed Valuation: \$27,248,808

Population: 2,200

Employees:

    Full Time: 12

    Part Time: 6

    Salaries Paid: \$478,880

Blended Component Units

Fiscal Indicators

| <u>General and Special Funds</u>       | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$443,251      | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | \$201          | \$570           | \$402          |
| Revenue Collected During FY 13:        | \$1,233,582    | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | \$979,127      | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | \$561          | \$789           | \$625          |
| Per Capita Expenditures:               | \$445          | \$754           | \$593          |
| Revenues over (under) Expenditures:    | \$254,455      | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | 71.26%         | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | \$697,706      | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | \$317          | \$608           | \$442          |
| <u>Equity</u>                          | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | \$             | \$10,159        | \$             |
| Total Unreserved Funds:                | \$             | \$47,054        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | \$481,656      | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets:         | \$229,151      | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$396.252</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$180</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$7,437,834</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$3,381</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$1,394,674</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$1,232,114</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$634</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$560</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$162,560</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>660.13%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$8,133,563</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$3,697</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Brimfield Village**

Unit Code: 072/020/32 County: Peoria

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$686,070

Equalized Assessed Valuation: \$11,290,516

Population: 868

Employees:

    Full Time: 2

    Part Time: 8

    Salaries Paid: \$146,225

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$140,025      | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$161          | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$339,484      | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$327,082      | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$391          | \$648           | \$296          |
| Per Capita Expenditures:               | \$377          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | \$12,402       | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 46.60%         | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$152,427      | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$176          | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$3,935         | \$             |
| Total Unreserved Funds: | \$             | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$57,664       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | \$94,763       | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$30.188</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$35</b>     | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>0.00%</b>    | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$521.490</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$601</b>     | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$249.545</b> | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$230.891</b> | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$287</b>     | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$266</b>     | \$653           | \$252          |
| Operating Income (loss):                          | <b>\$18.654</b>  | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>233.94%</b>   | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>\$540.144</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>\$622</b>     | \$2,407         | \$947          |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Broadlands Village**

Unit Code: 010/015/32      County: Champaign

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$93,700

Equalized Assessed Valuation: \$3,494,940

Population: 349

Employees:

    Full Time:

    Part Time: 14

    Salaries Paid: \$24,699

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$136,349</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$391</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$73,158</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$120,198</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$210</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$344</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$47,040</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>74.30%</b>    | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$89,309</b>  | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$256</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$10,071</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$79,238</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$440.000</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$1.261</b>   | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>0.00%</b>     | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>-\$85.031</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>-\$244</b>    | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$100.045</b> | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$108.934</b> | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$287</b>     | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$312</b>     | \$653           | \$252          |
| Operating Income (loss):                          | <b>-\$8.889</b>  | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>-86.22%</b>   | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>-\$93.920</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>-\$269</b>    | \$2,407         | \$947          |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

|                               |                   |         |      |
|-------------------------------|-------------------|---------|------|
| Unit Name:                    | Broadview Village |         |      |
| Unit Code:                    | 016/065/32        | County: | Cook |
| Fiscal Year End:              | 4/30/2013         |         |      |
| Accounting Method:            | Modified Accrual  |         |      |
| Appropriation or Budget:      | \$26,268,505      |         |      |
| Equalized Assessed Valuation: | \$213,496,637     |         |      |
| Population:                   | 7,963             |         |      |
| Employees:                    |                   |         |      |
| Full Time:                    | 77                |         |      |
| Part Time:                    | 35                |         |      |
| Salaries Paid:                | \$5,799,760       |         |      |

**Blended Component Units**

Number Submitted = 2  
 Village of Broadview Fire Pension Fund  
 Village of Broadview Police Pension Fund

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$13,631,480   | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | \$1,712        | \$570           | \$402          |
| Revenue Collected During FY 13:        | \$18,607,688   | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | \$16,973,237   | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | \$2,337        | \$789           | \$625          |
| Per Capita Expenditures:               | \$2,132        | \$754           | \$593          |
| Revenues over (under) Expenditures:    | \$1,634,451    | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | 90.35%         | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | \$15,334,909   | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | \$1,926        | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$10,159        | \$             |
| Total Unreserved Funds: | \$             | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$7,115,433    | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | -\$1,649,586   | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$23,681,845</b>   | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$2,974</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>4.24%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$9,045,543</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,136</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$3,086,934</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$2,275,905</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$388</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$286</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$811,029</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>433.08%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$9,856,572</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1,238</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



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 13:      | <b>\$108,277</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$747</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$29,549</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$24,911</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$204</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$172</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$4,638</b>   | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>453.27%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$112,915</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$779</b>     | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$91,180</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$21,735</b> | \$28,307        | \$82,892       |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$381,201             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$2,629               | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$27,157              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$41,110              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$187                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$284                 | \$653                  | \$252                 |
| Operating Income (loss):                          | -\$13,953             | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 893.33%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$367,248             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$2,533               | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Brocton Village**

Unit Code: 023/010/32 County: Edgar

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$284,150

Equalized Assessed Valuation: \$1,195,496

Population: 322

Employees:

    Full Time:

    Part Time: 6

    Salaries Paid: \$21,306

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$116.017</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$360</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$123.870</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$119.137</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$385</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$370</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$4.733</b>   | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>101.35%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$120.750</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$375</b>     | \$830           | \$486          |
| <u>Equity</u>                          | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>        | \$3,935         | \$             |
| Total Unreserved Funds:                | <b>\$</b>        | \$29,757        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$4.445</b>   | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets:         | <b>\$126.762</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$369.641</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$1.148</b>        | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$199.888</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$621</b>          | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$60.014</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$88.489</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$186</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$275</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$28.475</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>193.71%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$171.413</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$532</b>          | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Brookfield Village**

Unit Code: 016/070/32 County: Cook

Fiscal Year End: 12/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$28,182,165

Equalized Assessed Valuation: \$382,214,818

Population: 18,999

Employees:

    Full Time: 96

    Part Time: 46

    Salaries Paid: \$8,483,915

**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 13:      | \$2,926,463    | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | \$154          | \$570           | \$402          |
| Revenue Collected During FY 13:        | \$16,701,790   | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | \$14,963,694   | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | \$879          | \$789           | \$625          |
| Per Capita Expenditures:               | \$788          | \$754           | \$593          |
| Revenues over (under) Expenditures:    | \$1,738,096    | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | 23.86%         | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | \$3,569,846    | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | \$188          | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$10,159        | \$             |
| Total Unreserved Funds: | \$             | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$1,039,230    | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | -\$310,683     | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$16,650,945</b>   | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$876</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$16,550,673</b>   | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$871</b>          | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$7,525,791</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$6,516,051</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$396</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$343</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$1,009,740</b>    | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>284.38%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$18,530,455</b>   | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$975</b>          | \$1,608                | \$1,226               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Brookport City**

Unit Code: **061/010/30** County: **Massac**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,390,860**

Equalized Assessed Valuation: **\$3,499,588**

Population: **1,054**

Employees:

    Full Time: **7**

    Part Time: **4**

    Salaries Paid: **\$193,109**

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$10.646</b>  | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$10</b>      | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$373.360</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$358.371</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$354</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$340</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$14.989</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>6.36%</b>     | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$22.777</b>  | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$22</b>      | \$608           | \$442          |
| <u>Equity</u>                          | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>        | \$10,159        | \$             |
| Total Unreserved Funds:                | <b>\$</b>        | \$47,054        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$89.379</b>  | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets:         | <b>-\$66.602</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$1.884.000</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$1.787</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1.243.825</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.180</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$300.303</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$384.126</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$285</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$364</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$83.823</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>302.73%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$1.162.860</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1.103</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Broughton Village**

Unit Code: **033/015/32** County: **Hamilton**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$150,000**

Equalized Assessed Valuation: **\$435,223**

Population: **250**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$16,666**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$51,942</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$208</b>    | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$37,425</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$40,198</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$150</b>    | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$161</b>    | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$2,773</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>122.32%</b>  | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$49,169</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$197</b>    | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$12,638</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$36,531</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$14.903</b>       | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$60</b>           | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$691.029</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2.764</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$58.261</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$70.662</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$233</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$283</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$12.401</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>960.39%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$678.628</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2.715</b>        | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Browning Village**

Unit Code: 084/010/32      County: Schuyler

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$323,420

Equalized Assessed Valuation: \$324,726

Population: 122

Employees:

    Full Time: \_\_\_\_\_

    Part Time: 10

    Salaries Paid: \$18,172

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$37,941</b>  | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$311</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$249,793</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$247,159</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$2,047</b>   | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$2,026</b>   | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$2,634</b>   | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>16.42%</b>    | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$40,575</b>  | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$333</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,839</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$50,711</b> | \$28,307        | \$82,892       |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$18.087</b>       | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$148</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$64.785</b>       | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$531</b>          | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$46.960</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$68.106</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$385</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$558</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$21.146</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>64.08%</b>         | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$43.640</b>       | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$358</b>          | \$2,407                | \$947                 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Browns Village**

Unit Code: 024/020/32 County: Edwards

Fiscal Year End: 6/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$109,000

Equalized Assessed Valuation: \$744,227

Population: 175

Employees:

    Full Time:

    Part Time: 6

    Salaries Paid: \$9,157

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$91.852       | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$525          | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$67.791       | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$58.013       | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$387          | \$648           | \$296          |
| Per Capita Expenditures:               | \$332          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | \$9.778        | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 175.18%        | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$101.630      | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$581          | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$3,935         | \$             |
| Total Unreserved Funds: | \$             | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$37.066       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | \$64.564       | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$197.538</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$1.129</b>        | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>3.56%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$517.447</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2.957</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$23.095</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$45.568</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$132</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$260</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$22.473</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>1086.23%</b>       | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$494.974</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2.828</b>        | \$2,407                | \$947                 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Brownstown Village**

Unit Code: 026/015/32 County: Fayette

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,764,543

Equalized Assessed Valuation: \$3,184,744

Population: 750

Employees:

    Full Time: 4

    Part Time: 8

    Salaries Paid: \$114,627

Blended Component Units

Fiscal Indicators

| <u>General and Special Funds</u>       | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$507,430      | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$677          | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$329,512      | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$339,200      | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$439          | \$648           | \$296          |
| Per Capita Expenditures:               | \$452          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | -\$9,688       | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 146.74%        | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$497,742      | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$664          | \$830           | \$486          |
| <u>Equity</u>                          | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | \$             | \$3,935         | \$             |
| Total Unreserved Funds:                | \$             | \$29,757        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | \$99,939       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets:         | \$447,582      | \$28,307        | \$82,892       |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$509.319</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$679</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>10.41%</b>         | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1.903.575</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2.538</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$266.875</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$272.187</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$356</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$363</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$5.312</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>697.41%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$1.898.263</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2.531</b>        | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Brussels Village**

Unit Code: 007/015/32      County: Calhoun

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$93,825

Equalized Assessed Valuation: \$1,800,000

Population: 150

Employees:

    Full Time: \_\_\_\_\_

    Part Time: 10

    Salaries Paid: \$10,860

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$203.759</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$1.358</b>   | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$115.642</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$111.122</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$771</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$741</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$4.520</b>   | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>187.43%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$208.279</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$1.389</b>   | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>        | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$208.279</b> | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$53,350              | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$356                 | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$37,851              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$34,495              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$252                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$230                 | \$653                  | \$252                 |
| Operating Income (loss):                          | \$3,356               | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 164.39%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$56,706              | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$378                 | \$2,407                | \$947                 |



**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 13:      | <b>\$83,523</b>  | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$380</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$42,017</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$28,181</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$191</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$128</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$13,836</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>380.96%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$107,359</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$488</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$27,817</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$161,392</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$212.000</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$964</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$258.749</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.176</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$320.166</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$60.455</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$1.455</b>        | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$275</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$259.711</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>841.06%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$508.460</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2.311</b>        | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Buckingham Village**

Unit Code: **046/030/32** County: **Kankakee**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$243,272**

Equalized Assessed Valuation: **\$2,557,347**

Population: **237**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$11,880**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 13:      | <b>\$91,272</b>       | \$305,255              | \$161,015             |
| Per Capita Beginning Fund Balance:     | <b>\$385</b>          | \$815                  | \$458                 |
| Revenue Collected During FY 13:        | <b>\$153,319</b>      | \$258,891              | \$116,644             |
| Expenditures During FY 13:             | <b>\$84,746</b>       | \$253,093              | \$105,918             |
| Per Capita Revenue:                    | <b>\$647</b>          | \$648                  | \$296                 |
| Per Capita Expenditures:               | <b>\$358</b>          | \$644                  | \$284                 |
| Revenues over (under) Expenditures:    | <b>\$68,573</b>       | \$5,798                | \$8,961               |
| Ratio of Fund Balance to Expenditures: | <b>188.62%</b>        | 284.63%                | 169.99%               |
| Ending Fund Balance for FY 13:         | <b>\$159,845</b>      | \$308,514              | \$170,510             |
| Per Capita Ending Fund Balance:        | <b>\$674</b>          | \$830                  | \$486                 |

**Equity**

|                         | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds:   | <b>\$</b>             | \$3,935                | \$                    |
| Total Unreserved Funds: | <b>\$</b>             | \$29,757               | \$                    |

**Net Assets**

|                                | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets:   | <b>\$126,358</b>      | \$118,520              | \$21,864              |
| Total Unrestricted Net Assets: | <b>\$33,487</b>       | \$28,307               | \$82,892              |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$105.292</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$444</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$390.504</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.648</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$50.478</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$49.913</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$213</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$211</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$565</b>          | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>783.50%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$391.069</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$1.650</b>        | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Buckley Village**

Unit Code: **038/020/32** County: **Iroquois**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$328,700**

Equalized Assessed Valuation: **\$5,551,971**

Population: **600**

Employees:

    Full Time: **1**

    Part Time: **11**

    Salaries Paid: **\$54,334**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$249,964</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$417</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$191,250</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$145,363</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$319</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$242</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$45,887</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>194.55%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$282,809</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$471</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$99,038</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$183,771</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$285.275</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$475</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>-\$21.442</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>-\$36</b>          | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$116.176</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$115.254</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$194</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$192</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$922</b>          | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>-6.49%</b>         | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>-\$7.478</b>       | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>-\$12</b>          | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Buckner Village**

Unit Code: **028/015/32** County: **Franklin**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$504,970**

Equalized Assessed Valuation: **\$2,032,709**

Population: **460**

Employees:

    Full Time: **1**

    Part Time: **4**

    Salaries Paid: **\$69,584**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

|  |                  |           |           |
|--|------------------|-----------|-----------|
| Beginning Fund Balance for FY 13:      | <b>\$18,276</b>  | \$305,255 | \$161,015 |
| Per Capita Beginning Fund Balance:     | <b>\$40</b>      | \$815     | \$458     |
| Revenue Collected During FY 13:        | <b>\$198,127</b> | \$258,891 | \$116,644 |
| Expenditures During FY 13:             | <b>\$276,867</b> | \$253,093 | \$105,918 |
| Per Capita Revenue:                    | <b>\$431</b>     | \$648     | \$296     |
| Per Capita Expenditures:               | <b>\$602</b>     | \$644     | \$284     |
| Revenues over (under) Expenditures:    | <b>-\$78,740</b> | \$5,798   | \$8,961   |
| Ratio of Fund Balance to Expenditures: | <b>-7.77%</b>    | 284.63%   | 169.99%   |
| Ending Fund Balance for FY 13:         | <b>-\$21,516</b> | \$308,514 | \$170,510 |
| Per Capita Ending Fund Balance:        | <b>-\$47</b>     | \$830     | \$486     |

**Equity**

**Amounts**

**Averages**

**Medians**

|                         |           |          |    |
|-------------------------|-----------|----------|----|
| Total Reserved Funds:   | <b>\$</b> | \$3,935  | \$ |
| Total Unreserved Funds: | <b>\$</b> | \$29,757 | \$ |

**Net Assets**

**Amounts**

**Averages**

**Medians**

|                                |                   |           |          |
|--------------------------------|-------------------|-----------|----------|
| Total Restricted Net Assets:   | <b>\$88,161</b>   | \$118,520 | \$21,864 |
| Total Unrestricted Net Assets: | <b>-\$108,229</b> | \$28,307  | \$82,892 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$408.350</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$888</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$827.967</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.800</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$240.620</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$141.277</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$523</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$307</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$99.343</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>607.01%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$857.570</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$1.864</b>        | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Buda Village**

Unit Code: **006/015/32** County: **Bureau**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$720,230**

Equalized Assessed Valuation: **\$3,142,230**

Population: **562**

Employees:

    Full Time: **2**

    Part Time: **11**

    Salaries Paid: **\$100,027**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$1,691,943</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$3,011</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$254,748</b>   | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$231,244</b>   | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$453</b>       | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$411</b>       | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$23,504</b>    | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>741.83%</b>     | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$1,715,447</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$3,052</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$240,031</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$359,416</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$636.662</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$1.133</b>   | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>0.00%</b>     | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2,008.111</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$3.573</b>     | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$154.374</b>   | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$181.625</b>   | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$275</b>       | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$323</b>       | \$653           | \$252          |
| Operating Income (loss):                          | <b>-\$27.251</b>   | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>1090.63%</b>    | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>\$1,980.860</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>\$3.525</b>     | \$2,407         | \$947          |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Buffalo Village**

Unit Code: 083/020/32 County: Sangamon

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$276,667

Equalized Assessed Valuation: \$4,453,113

Population: 506

Employees:

    Full Time: 4

    Part Time: 13

    Salaries Paid: \$111,673

Blended Component Units

Fiscal Indicators

| <u>General and Special Funds</u>       | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$178,333      | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$352          | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$253,652      | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$257,781      | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$501          | \$648           | \$296          |
| Per Capita Expenditures:               | \$509          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | -\$4,129       | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 67.58%         | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$174,204      | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$344          | \$830           | \$486          |
| <u>Equity</u>                          | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | \$             | \$3,935         | \$             |
| Total Unreserved Funds:                | \$             | \$29,757        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | \$110,969      | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets:         | \$63,235       | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Buffalo Grove Village**

Unit Code: 016/075/32 County: Cook

Fiscal Year End: 12/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$61,461,816

Equalized Assessed Valuation: \$1,531,173,377

Population: 41,778

Employees:

    Full Time: 230

    Part Time: 106

    Salaries Paid: \$20,900,236

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$26,073,664</b> | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | <b>\$624</b>        | \$471           | \$396          |
| Revenue Collected During FY 13:        | <b>\$38,045,029</b> | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | <b>\$40,450,251</b> | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | <b>\$911</b>        | \$1,023         | \$974          |
| Per Capita Expenditures:               | <b>\$968</b>        | \$970           | \$926          |
| Revenues over (under) Expenditures:    | <b>-\$2,405,222</b> | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | <b>54.72%</b>       | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | <b>\$22,134,798</b> | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | <b>\$530</b>        | \$511           | \$437          |
| <u>Equity</u>                          | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | \$                  | \$              | \$             |
| Total Unreserved Funds:                | \$                  | \$              | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$2,412,222</b>  | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets:         | <b>\$12,387,400</b> | \$3,838,488     | \$8,425,127    |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$13,476,829</b>   | <b>\$82,635,224</b>    | <b>\$52,719,667</b>   |
| Per Capita Debt:                  | <b>\$323</b>          | <b>\$1,507</b>         | <b>\$1,372</b>        |
| General Obligation Debt over EAV: | <b>0.74%</b>          | <b>14.27%</b>          | <b>3.52%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$48,357,870</b>   | <b>\$70,095,735</b>    | <b>\$48,264,763</b>   |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,157</b>        | <b>\$1,344</b>         | <b>\$1,047</b>        |
| Revenue Collected During FY 13:                   | <b>\$11,997,012</b>   | <b>\$20,765,663</b>    | <b>\$12,610,524</b>   |
| Expenditures During FY 13:                        | <b>\$11,924,922</b>   | <b>\$20,304,688</b>    | <b>\$11,924,922</b>   |
| Per Capita Revenue:                               | <b>\$287</b>          | <b>\$386</b>           | <b>\$287</b>          |
| Per Capita Expenditures:                          | <b>\$285</b>          | <b>\$377</b>           | <b>\$289</b>          |
| Operating Income (loss):                          | <b>\$72,090</b>       | <b>\$460,974</b>       | <b>\$562,877</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>394.71%</b>        | <b>430.94%</b>         | <b>378.25%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$47,069,441</b>   | <b>\$70,659,692</b>    | <b>\$49,402,463</b>   |
| Per Capita Ending Retained Earnings:              | <b>\$1,127</b>        | <b>\$1,359</b>         | <b>\$1,125</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Bull Valley Village**

Unit Code: **063/012/32** County: **Mchenry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$770,361**

Equalized Assessed Valuation: **\$64,255,263**

Population: **1,077**

Employees:

    Full Time: **4**

    Part Time: **14**

    Salaries Paid: **\$348,327**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>-\$95,108</b>   | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>-\$88</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$1,186,906</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$792,928</b>   | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$1,102</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$736</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$393,978</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>37.67%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$298,689</b>   | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$277</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>       | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$85,543</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$207.000      | \$9,138,980     | \$2,661,046    |
| Per Capita Debt:                  | \$192          | \$1,390         | \$672          |
| General Obligation Debt over EAV: | 0.32%          | 7.52%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$9,407,570     | \$3,672,063    |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$1,565         | \$1,188        |
| Revenue Collected During FY 13:                   | \$             | \$2,871,218     | \$1,231,558    |
| Expenditures During FY 13:                        | \$             | \$2,644,108     | \$1,136,728    |
| Per Capita Revenue:                               | \$             | \$472           | \$341          |
| Per Capita Expenditures:                          | \$             | \$434           | \$308          |
| Operating Income (loss):                          | \$             | \$227,111       | \$59,431       |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 426.44%         | 351.03%        |
| Ending Retained Earnings for FY 13:               | \$             | \$9,640,372     | \$3,916,685    |
| Per Capita Ending Retained Earnings:              | \$             | \$1,608         | \$1,226        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Bulpitt Village**

Unit Code: 011/015/32      County: Christian

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$228,400

Equalized Assessed Valuation: \$876,364

Population: 205

Employees:

    Full Time:

    Part Time: 13

    Salaries Paid: \$14,089

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$153,170      | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$747          | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$49,850       | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$44,901       | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$243          | \$648           | \$296          |
| Per Capita Expenditures:               | \$219          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | \$4,949        | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 352.15%        | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$158,119      | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$771          | \$830           | \$486          |
| <u>Equity</u>                          | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | \$             | \$3,935         | \$             |
| Total Unreserved Funds:                | \$158,043      | \$29,757        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | \$             | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets:         | \$             | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | \$             | \$446,143       | \$40,000       |
| Per Capita Debt:                  | \$             | \$1,094         | \$87           |
| General Obligation Debt over EAV: | 0.00%          | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | \$             | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | \$             | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | \$             | \$656           | \$233          |
| Per Capita Expenditures:                          | \$             | \$653           | \$252          |
| Operating Income (loss):                          | \$             | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | \$             | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | \$             | \$2,407         | \$947          |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Buncombe Village**

Unit Code: 044/015/32      County: Johnson

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$143,805

Equalized Assessed Valuation: \$812,384

Population: 186

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$6,300

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$31,945       | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$172          | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$52,624       | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$41,202       | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$283          | \$648           | \$296          |
| Per Capita Expenditures:               | \$222          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | \$11,422       | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 105.25%        | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$43,367       | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$233          | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$3,935         | \$             |
| Total Unreserved Funds: | \$             | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$16,882       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | \$26,485       | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$382.024             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$2.054               | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$29.569              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$21.522              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$159                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$116                 | \$653                  | \$252                 |
| Operating Income (loss):                          | \$8.047               | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 1812.43%              | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$390.071             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$2.097               | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Bunker Hill City**

Unit Code: **056/020/30** County: **Macoupin**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,275,900**

Equalized Assessed Valuation: **\$16,959,966**

Population: **1,800**

Employees:

    Full Time: **15**

    Part Time: **10**

    Salaries Paid: **\$441,334**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$395.527</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$220</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$668.362</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$691.730</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$371</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$384</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$23.368</b> | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>45.54%</b>    | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$315.017</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$175</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$537.101</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>-\$67.019</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$570.000</b>      | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$317</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>1.09%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$3,074,327</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,708</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$995,476</b>      | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$890,631</b>      | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$553</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$495</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$104,845</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>362.81%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$3,231,314</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$1,795</b>        | \$1,608                | \$1,226               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Burbank City**

Unit Code: **016/080/30** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,046,408**

Equalized Assessed Valuation: **\$551,538,258**

Population: **29,210**

Employees:

    Full Time: **126**

    Part Time: **71**

    Salaries Paid: **\$10,562,466**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$4,236,131</b>  | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | <b>\$145</b>        | \$471           | \$396          |
| Revenue Collected During FY 13:        | <b>\$17,793,309</b> | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | <b>\$18,604,653</b> | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | <b>\$609</b>        | \$1,023         | \$974          |
| Per Capita Expenditures:               | <b>\$637</b>        | \$970           | \$926          |
| Revenues over (under) Expenditures:    | <b>-\$811,344</b>   | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | <b>18.65%</b>       | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | <b>\$3,469,142</b>  | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | <b>\$119</b>        | \$511           | \$437          |

**Equity**

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

**Net Assets**

|                                | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$4,699,303</b>  | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets: | <b>-\$4,746,428</b> | \$3,838,488     | \$8,425,127    |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$12.643.919</b> | \$82,635,224    | \$52,719,667   |
| Per Capita Debt:                  | <b>\$433</b>        | \$1,507         | \$1,372        |
| General Obligation Debt over EAV: | <b>1.55%</b>        | 14.27%          | 3.52%          |

**Enterprise Funds**

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | \$             | \$70,095,735    | \$48,264,763   |
| Per Capita Beginning Retained Earnings for FY 13: | \$             | \$1,344         | \$1,047        |
| Revenue Collected During FY 13:                   | \$             | \$20,765,663    | \$12,610,524   |
| Expenditures During FY 13:                        | \$             | \$20,304,688    | \$11,924,922   |
| Per Capita Revenue:                               | \$             | \$386           | \$287          |
| Per Capita Expenditures:                          | \$             | \$377           | \$289          |
| Operating Income (loss):                          | \$             | \$460,974       | \$562,877      |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | 430.94%         | 378.25%        |
| Ending Retained Earnings for FY 13:               | \$             | \$70,659,692    | \$49,402,463   |
| Per Capita Ending Retained Earnings:              | \$             | \$1,359         | \$1,125        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Bureau Village**

Unit Code: **006/020/32** County: **Bureau**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$382,907**

Equalized Assessed Valuation: **\$1,609,666**

Population: **322**

Employees:

    Full Time: **1**

    Part Time: **11**

    Salaries Paid: **\$30,046**

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$183,912</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$571</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$85,148</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$76,402</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$264</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$237</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$8,746</b>   | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>241.81%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$184,747</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$574</b>     | \$830           | \$486          |
| <u>Equity</u>                          | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>        | \$3,935         | \$             |
| Total Unreserved Funds:                | <b>\$</b>        | \$29,757        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$45,950</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets:         | <b>\$138,797</b> | \$28,307        | \$82,892       |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$217.000</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$674</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,403,530</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$4,359</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$137,554</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$177,285</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$427</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$551</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$39,731</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>773.73%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$1,371,710</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$4,260</b>        | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Burlington Village**

Unit Code: **045/020/32** County: **Kane**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,166,720**

Equalized Assessed Valuation: **\$16,424,852**

Population: **618**

Employees:

    Full Time: **1**

    Part Time: **6**

    Salaries Paid: **\$136,386**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$496,968</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$804</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$460,108</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$425,565</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$745</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$689</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$34,543</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>124.90%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$531,511</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$860</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$45,324</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$486,187</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$184.087</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$298</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,587,836</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,569</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$156,227</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$129,297</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$253</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$209</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$26,930</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>1248.88%</b>       | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$1,614,766</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2,613</b>        | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Burnham Village**

Unit Code: 016/085/32      County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,409,050

Equalized Assessed Valuation: \$47,800,146

Population: 4,206

Employees:

    Full Time: 19

    Part Time: 15

    Salaries Paid: \$1,384,579

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>-\$20,228</b>   | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>-\$5</b>        | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$3,645,764</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$3,172,166</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$867</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$754</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$473,598</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>14.29%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$453,370</b>   | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$108</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>    | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$176,893</b>  | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>-\$629,749</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$1,218,369</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$290</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.44%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>-\$78,580</b>      | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>-\$19</b>          | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$361,381</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$486,176</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$86</b>           | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$116</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$124,795</b>     | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>-41.83%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>-\$203,375</b>     | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>-\$48</b>          | <b>\$1,608</b>         | <b>\$1,226</b>        |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Burnt Prairie Village**

Unit Code: 097/010/32 County: White

Fiscal Year End: 12/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$149,263

Equalized Assessed Valuation: \$270,383

Population: 52

Employees:

    Full Time: 5

    Part Time: 6

    Salaries Paid: \$21,460

Blended Component Units

Fiscal Indicators

| <u>General and Special Funds</u>       | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$21,508       | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$414          | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$9,104        | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$14,525       | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$175          | \$648           | \$296          |
| Per Capita Expenditures:               | \$279          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | -\$5,421       | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 110.75%        | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$16,087       | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$309          | \$830           | \$486          |
| <u>Equity</u>                          | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | \$             | \$3,935         | \$             |
| Total Unreserved Funds:                | \$             | \$29,757        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | \$1,576        | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets:         | \$14,511       | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$293.000</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$5.635</b>   | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>0.00%</b>     | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$604.963</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$11.634</b>  | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$117.582</b> | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$149.270</b> | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$2.261</b>   | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$2.871</b>   | \$653           | \$252          |
| Operating Income (loss):                          | <b>-\$31.688</b> | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>384.05%</b>   | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>\$573.275</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>\$11.025</b>  | \$2,407         | \$947          |





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$10.025.054</b>   | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$949</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.73%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$64.967.237</b>   | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$6.153</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$4.614.147</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$5.612.378</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$437</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$532</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>-\$998.231</b>     | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>1139.78%</b>       | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$63.969.006</b>   | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$6.058</b>        | \$1,608                | \$1,226               |



**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 13:      | <b>\$157.671</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$569</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$103.998</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$94.288</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$375</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$340</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$9.710</b>   | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>179.86%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$169.586</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$612</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$22.500</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$37.339</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$64.000</b>       | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$231</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>-\$24.811</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>-\$90</b>          | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$86.676</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$80.366</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$313</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$290</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$6.310</b>        | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>-25.76%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>-\$20.706</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>-\$75</b>          | \$2,407                | \$947                 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Bushnell City**

Unit Code: 062/020/30 County: Mcdonough

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,567,428

Equalized Assessed Valuation: \$20,206,993

Population: 3,221

Employees:

    Full Time: 26

    Part Time: 12

    Salaries Paid: \$945,882

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$1,131,649    | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | \$351          | \$570           | \$402          |
| Revenue Collected During FY 13:        | \$1,353,582    | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | \$1,603,130    | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | \$420          | \$789           | \$625          |
| Per Capita Expenditures:               | \$498          | \$754           | \$593          |
| Revenues over (under) Expenditures:    | -\$249,548     | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | 55.02%         | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | \$882,101      | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | \$274          | \$608           | \$442          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$10,159        | \$             |
| Total Unreserved Funds: | \$             | \$47,054        | \$             |

Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$116.347      | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | \$981.725      | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$1,308,775</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$406</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$11,568,163</b>   | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$3,591</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$5,513,947</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$5,507,091</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$1,712</b>        | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$1,710</b>        | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$6,856</b>        | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>210.18%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$11,575,019</b>   | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$3,594</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Butler Village**

Unit Code: 068/010/32 County: Montgomery

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$136,088

Equalized Assessed Valuation: \$833,983

Population: 180

Employees:

    Full Time:

    Part Time: 5

    Salaries Paid: \$17,816

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$272,027      | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$1,511        | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$45,575       | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$45,924       | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$253          | \$648           | \$296          |
| Per Capita Expenditures:               | \$255          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | -\$349         | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 591.58%        | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$271,678      | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$1,509        | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$3,935         | \$             |
| Total Unreserved Funds: | \$             | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$5,919        | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | \$265,759      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$154.489</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$858</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1.605.971</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$8.922</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$72.230</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$92.892</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$401</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$516</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$20.662</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>1706.62%</b>       | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$1.585.309</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$8.807</b>        | \$2,407                | \$947                 |



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

| <u>General and Special Funds</u>       | <u>Amounts</u>                           | <u>Averages</u>                          | <u>Medians</u>                           |
|--|--|--|--|
| Beginning Fund Balance for FY 13:      | <input type="text" value="\$1,856,624"/> | <input type="text" value="\$3,411,063"/> | <input type="text" value="\$1,536,463"/> |
| Per Capita Beginning Fund Balance:     | <input type="text" value="\$495"/>       | <input type="text" value="\$570"/>       | <input type="text" value="\$402"/>       |
| Revenue Collected During FY 13:        | <input type="text" value="\$2,407,752"/> | <input type="text" value="\$5,680,749"/> | <input type="text" value="\$2,501,457"/> |
| Expenditures During FY 13:             | <input type="text" value="\$2,443,182"/> | <input type="text" value="\$5,394,004"/> | <input type="text" value="\$2,525,307"/> |
| Per Capita Revenue:                    | <input type="text" value="\$642"/>       | <input type="text" value="\$789"/>       | <input type="text" value="\$625"/>       |
| Per Capita Expenditures:               | <input type="text" value="\$651"/>       | <input type="text" value="\$754"/>       | <input type="text" value="\$593"/>       |
| Revenues over (under) Expenditures:    | <input type="text" value="-\$35,430"/>   | <input type="text" value="\$286,745"/>   | <input type="text" value="\$99,473"/>    |
| Ratio of Fund Balance to Expenditures: | <input type="text" value="75.55%"/>      | <input type="text" value="89.78%"/>      | <input type="text" value="72.88%"/>      |
| Ending Fund Balance for FY 13:         | <input type="text" value="\$1,845,885"/> | <input type="text" value="\$3,736,935"/> | <input type="text" value="\$1,675,391"/> |
| Per Capita Ending Fund Balance:        | <input type="text" value="\$492"/>       | <input type="text" value="\$608"/>       | <input type="text" value="\$442"/>       |
| <u>Equity</u>                          | <u>Amounts</u>                           | <u>Averages</u>                          | <u>Medians</u>                           |
| Total Reserved Funds:                  | <input type="text" value="\$"/>          | <input type="text" value="\$10,159"/>    | <input type="text" value="\$"/>          |
| Total Unreserved Funds:                | <input type="text" value="\$"/>          | <input type="text" value="\$47,054"/>    | <input type="text" value="\$"/>          |
| <u>Net Assets</u>                      | <u>Amounts</u>                           | <u>Averages</u>                          | <u>Medians</u>                           |
| Total Restricted Net Assets:           | <input type="text" value="\$656,825"/>   | <input type="text" value="\$1,600,686"/> | <input type="text" value="\$578,266"/>   |
| Total Unrestricted Net Assets:         | <input type="text" value="\$646,409"/>   | <input type="text" value="\$647,390"/>   | <input type="text" value="\$664,612"/>   |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$3,030,000</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$807</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>4.80%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$6,804,507</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,813</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$1,296,187</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$1,529,919</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$345</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$408</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>-\$233,732</b>     | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>427.87%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$6,546,084</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$1,744</b>        | \$1,608                | \$1,226               |



**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 13:      | <b>\$39,312</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$148</b>    | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$66,963</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$47,956</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$252</b>    | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$180</b>    | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$19,007</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>159.39%</b>  | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$76,436</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$287</b>    | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$36,068</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$40,369</b> | \$28,307        | \$82,892       |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$728,815             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$2,740               | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$77,671              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$48,792              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$292                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$183                 | \$653                  | \$252                 |
| Operating Income (loss):                          | \$28,879              | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 1515.78%              | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$739,577             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$2,780               | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Cahokia Village**

Unit Code: **088/025/32** County: **St. Clair**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,113,886**

Equalized Assessed Valuation: **\$46,681,405**

Population: **15,241**

Employees:

    Full Time: **65**

    Part Time: **8**

    Salaries Paid: **\$4,586,395**

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$3,703,125</b>  | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$243</b>        | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$10,011,255</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$9,225,266</b>  | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$657</b>        | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$605</b>        | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$785,989</b>    | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>42.81%</b>       | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$3,949,712</b>  | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$259</b>        | \$608           | \$442          |
| <u>Equity</u>                          | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>           | \$10,159        | \$             |
| Total Unreserved Funds:                | <b>\$</b>           | \$47,054        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$4,392,990</b>  | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets:         | <b>-\$853,504</b>   | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$5,587,880</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$367</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>5.49%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$646,126</b>      | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$42</b>           | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$2,238,342</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$2,375,341</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$147</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$156</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$136,999</b>     | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>46.31%</b>         | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$1,099,985</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$72</b>           | <b>\$1,608</b>         | <b>\$1,226</b>        |





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$231.200</b>      | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$77</b>           | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.24%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,934,007</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$646</b>          | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$264,316</b>      | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$231,091</b>      | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$88</b>           | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$77</b>           | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$33,225</b>       | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>851.28%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$1,967,232</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$657</b>          | \$1,608                | \$1,226               |



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 13:      | <b>\$183,127</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$930</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$80,618</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$87,177</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$409</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$443</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$6,559</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>202.54%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$176,568</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$896</b>     | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$42,577</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$114,221</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



**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 13:      | <b>\$121.262</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$705</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$32.659</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$29.944</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$190</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$174</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$2.715</b>   | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>414.03%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$123.977</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$721</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$20.683</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$103.294</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$276.000</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$1.605</b>        | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,001.811</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$5.824</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$44.699</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$73.434</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$260</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$427</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$28.735</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>1325.10%</b>       | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$973.076</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$5.657</b>        | \$2,407                | \$947                 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    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 13:      | <b>\$10.657.916</b> | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | <b>\$286</b>        | \$471           | \$396          |
| Revenue Collected During FY 13:        | <b>\$45.717.836</b> | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | <b>\$46.247.162</b> | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | <b>\$1.229</b>      | \$1,023         | \$974          |
| Per Capita Expenditures:               | <b>\$1.243</b>      | \$970           | \$926          |
| Revenues over (under) Expenditures:    | <b>-\$529.326</b>   | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | <b>21.92%</b>       | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | <b>\$10.135.435</b> | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | <b>\$272</b>        | \$511           | \$437          |

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:   | <b>\$4.048.529</b>  | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets: | <b>-\$6.492.747</b> | \$3,838,488     | \$8,425,127    |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$71,902,778</b>   | \$82,635,224           | \$52,719,667          |
| Per Capita Debt:                  | <b>\$1,933</b>        | \$1,507                | \$1,372               |
| General Obligation Debt over EAV: | <b>11.70%</b>         | 14.27%                 | 3.52%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$19,968,229</b>   | \$70,095,735           | \$48,264,763          |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$537</b>          | \$1,344                | \$1,047               |
| Revenue Collected During FY 13:                   | <b>\$5,517,117</b>    | \$20,765,663           | \$12,610,524          |
| Expenditures During FY 13:                        | <b>\$6,805,091</b>    | \$20,304,688           | \$11,924,922          |
| Per Capita Revenue:                               | <b>\$148</b>          | \$386                  | \$287                 |
| Per Capita Expenditures:                          | <b>\$183</b>          | \$377                  | \$289                 |
| Operating Income (loss):                          | <b>-\$1,287,974</b>   | \$460,974              | \$562,877             |
| Ratio of Retained Earnings to Expenditures:       | <b>276.52%</b>        | 430.94%                | 378.25%               |
| Ending Retained Earnings for FY 13:               | <b>\$18,817,755</b>   | \$70,659,692           | \$49,402,463          |
| Per Capita Ending Retained Earnings:              | <b>\$506</b>          | \$1,359                | \$1,125               |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Calumet Park Village**

Unit Code: 016/095/32 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$18,681,585

Equalized Assessed Valuation: \$70,896,684

Population: 7,835

Employees:

    Full Time: 64

    Part Time: 90

    Salaries Paid: \$3,618,320

Blended Component Units

Fiscal Indicators

| <u>General and Special Funds</u>       | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$9,695,892    | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | \$1,238        | \$570           | \$402          |
| Revenue Collected During FY 13:        | \$9,433,758    | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | \$9,247,341    | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | \$1,204        | \$789           | \$625          |
| Per Capita Expenditures:               | \$1,180        | \$754           | \$593          |
| Revenues over (under) Expenditures:    | \$186,417      | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | 106.87%        | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | \$9,882,309    | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | \$1,261        | \$608           | \$442          |
| <u>Equity</u>                          | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | \$             | \$10,159        | \$             |
| Total Unreserved Funds:                | \$             | \$47,054        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | \$8,423,942    | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets:         | -\$4,963,724   | \$647,390       | \$664,612      |



# FISCAL YEAR 2013

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$11,811,115</b> | \$9,138,980     | \$2,661,046    |
| Per Capita Debt:                  | <b>\$1.507</b>      | \$1,390         | \$672          |
| General Obligation Debt over EAV: | <b>15.90%</b>       | 7.52%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$178,254</b>   | \$9,407,570     | \$3,672,063    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$23</b>        | \$1,565         | \$1,188        |
| Revenue Collected During FY 13:                   | <b>\$1,856,871</b> | \$2,871,218     | \$1,231,558    |
| Expenditures During FY 13:                        | <b>\$2,035,062</b> | \$2,644,108     | \$1,136,728    |
| Per Capita Revenue:                               | <b>\$237</b>       | \$472           | \$341          |
| Per Capita Expenditures:                          | <b>\$260</b>       | \$434           | \$308          |
| Operating Income (loss):                          | <b>-\$178,191</b>  | \$227,111       | \$59,431       |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>       | 426.44%         | 351.03%        |
| Ending Retained Earnings for FY 13:               | <b>\$63</b>        | \$9,640,372     | \$3,916,685    |
| Per Capita Ending Retained Earnings:              | <b>\$</b>          | \$1,608         | \$1,226        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Camargo Village**

Unit Code: **021/020/32** County: **Douglas**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$640,500**

Equalized Assessed Valuation: **\$5,181,828**

Population: **1,220**

Employees:

    Full Time: **2**

    Part Time: **4**

    Salaries Paid: **\$99,234**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$47,985</b>  | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$39</b>      | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$148,837</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$142,016</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$122</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$116</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$6,821</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>38.59%</b>    | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$54,802</b>  | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$45</b>      | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$6,555</b>  | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$48,247</b> | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$555.080</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$455</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$532.722</b>      | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$437</b>          | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$168.182</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$153.484</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$138</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$126</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$14.698</b>       | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>356.66%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$547.420</b>      | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$449</b>          | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Cambria Village**

Unit Code: **100/015/32** County: **Williamson**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,244,400**

Equalized Assessed Valuation: **\$7,210,642**

Population: **1,228**

Employees:

    Full Time: **3**

    Part Time: **8**

    Salaries Paid: **\$216,723**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$170.871</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$139</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$373.758</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$386.594</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$304</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$315</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$12.836</b> | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>40.88%</b>    | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$158.035</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$129</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$150.613</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$7.422</b>   | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$704.511</b>      | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$574</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$470.524</b>      | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$383</b>          | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$432.656</b>      | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$411.520</b>      | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$352</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$335</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$21.136</b>       | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>119.47%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$491.660</b>      | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$400</b>          | \$1,608                | \$1,226               |



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 13:      | <b>\$616.755</b>   | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$288</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$1,581.055</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$1,538.202</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$737</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$717</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$42.853</b>    | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>41.99%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$645.835</b>   | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$301</b>       | \$608           | \$442          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$143.790</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$499.232</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$2,581,239</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$1.204</b>        | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$4,424,512</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2.064</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$493,850</b>      | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$451,135</b>      | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$230</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$210</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$42,715</b>       | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>990.22%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$4,467,227</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$2.084</b>        | \$1,608                | \$1,226               |



**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 13:      | <b>\$39.648</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$400</b>    | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$14.747</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$8.853</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$149</b>    | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$89</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$5.894</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>514.42%</b>  | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$45.542</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$460</b>    | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>       | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$47.310</b> | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$28,307        | \$82,892       |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Camp Point Village**

Unit Code: 001/010/32      County: Adams

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,477,050

Equalized Assessed Valuation: \$11,048,949

Population: 1,132

Employees:

    Full Time: 7

    Part Time: 28

    Salaries Paid: \$327,884

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$882,760</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$780</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$479,822</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$425,741</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$424</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$376</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$54,081</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>193.42%</b>   | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$823,473</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$727</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$46,562</b>  | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$776,911</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$245.354</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$217</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2,683,931</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,371</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$548,243</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$599,122</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$484</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$529</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$50,879</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>458.41%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$2,746,420</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$2,426</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Campbell Hill Village**

Unit Code: 039/015/32 County: Jackson

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$369,800

Equalized Assessed Valuation: \$2,329,913

Population: 325

Employees:

    Full Time:

    Part Time: 9

    Salaries Paid: \$28,904

Blended Component Units

Fiscal Indicators

| <u>General and Special Funds</u>       | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$160,268      | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$493          | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$90,656       | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$73,269       | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$279          | \$648           | \$296          |
| Per Capita Expenditures:               | \$225          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | \$17,387       | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 242.47%        | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$177,655      | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$547          | \$830           | \$486          |
| <u>Equity</u>                          | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | \$             | \$3,935         | \$             |
| Total Unreserved Funds:                | \$             | \$29,757        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | \$53,644       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets:         | \$124,011      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$261.589             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$805                 | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$110.689             | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$99.231              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$341                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$305                 | \$653                  | \$252                 |
| Operating Income (loss):                          | \$11.458              | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 275.16%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$273.047             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$840                 | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Campton Hills Village**

Unit Code: **045/115/32** County: **Kane**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,189,200**

Equalized Assessed Valuation: **\$706,917,597**

Population: **11,131**

Employees:

    Full Time: **5**

    Part Time: **13**

    Salaries Paid: **\$635,834**

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$1,598,254</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$144</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$2,809,546</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$3,202,400</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$252</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$288</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$392,854</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>59.23%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$1,896,888</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$170</b>       | \$608           | \$442          |
| <u>Equity</u>                          | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>          | \$10,159        | \$             |
| Total Unreserved Funds:                | <b>\$</b>          | \$47,054        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$124,427</b>   | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets:         | <b>\$1,711,258</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$709.464</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$64</b>           | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | \$                    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | \$                    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | \$                    | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | \$                    | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | \$                    | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>          | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | \$                    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | \$                    | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Campus Village**

Unit Code: **053/010/32** County: **Livingston**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$69,500**

Equalized Assessed Valuation: **\$1,485,705**

Population: **140**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$2,700**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 13:      | <b>\$106.156</b>      | \$305,255              | \$161,015             |
| Per Capita Beginning Fund Balance:     | <b>\$758</b>          | \$815                  | \$458                 |
| Revenue Collected During FY 13:        | <b>\$34.404</b>       | \$258,891              | \$116,644             |
| Expenditures During FY 13:             | <b>\$23.231</b>       | \$253,093              | \$105,918             |
| Per Capita Revenue:                    | <b>\$246</b>          | \$648                  | \$296                 |
| Per Capita Expenditures:               | <b>\$166</b>          | \$644                  | \$284                 |
| Revenues over (under) Expenditures:    | <b>\$11.173</b>       | \$5,798                | \$8,961               |
| Ratio of Fund Balance to Expenditures: | <b>505.05%</b>        | 284.63%                | 169.99%               |
| Ending Fund Balance for FY 13:         | <b>\$117.329</b>      | \$308,514              | \$170,510             |
| Per Capita Ending Fund Balance:        | <b>\$838</b>          | \$830                  | \$486                 |

**Equity**

|                         | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds:   | <b>\$</b>             | \$3,935                | \$                    |
| Total Unreserved Funds: | <b>\$</b>             | \$29,757               | \$                    |

**Net Assets**

|                                | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets:   | <b>\$34.437</b>       | \$118,520              | \$21,864              |
| Total Unrestricted Net Assets: | <b>\$82.892</b>       | \$28,307               | \$82,892              |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$77.000</b>       | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$550</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$316.724</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2.262</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$49.505</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$52.644</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$354</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$376</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$3.139</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>595.67%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$313.585</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2.240</b>        | \$2,407                | \$947                 |



**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 13:      | <b>\$5,980,494</b>  | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$407</b>        | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$10,149,556</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$10,716,253</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$690</b>        | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$729</b>        | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$566,697</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>50.24%</b>       | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$5,384,074</b>  | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$366</b>        | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$3,525,978</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$2,057,747</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$29,371,283</b>   | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$1,998</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$19,112,505</b>   | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,300</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$6,070,373</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$5,912,325</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$413</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$402</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$158,048</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>326.96%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$19,330,951</b>   | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1,315</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**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 13:      | <b>\$84,975</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$850</b>    | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$30,289</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$19,637</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$303</b>    | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$196</b>    | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$10,652</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>486.97%</b>  | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$95,627</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$956</b>    | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>       | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$95,627</b> | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Capron Village**

Unit Code: **004/015/32** County: **Boone**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$939,453**

Equalized Assessed Valuation: **\$13,921,381**

Population: **1,000**

Employees:

    Full Time: **2**

    Part Time: **10**

    Salaries Paid: **\$103,700**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$394,286</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$394</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$357,744</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$239,182</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$358</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$239</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$118,562</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>196.02%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$468,842</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$469</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$119,081</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$349,761</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$2,374,851</b>    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$2,375</b>        | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$947,414</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$947</b>          | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$438,951</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$472,732</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$439</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$473</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$33,781</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>202.58%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$957,639</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$958</b>          | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Carbon Cliff Village**

Unit Code: 081/015/32      County: Rock Island

Fiscal Year End: 12/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$3,837,788

Equalized Assessed Valuation: \$22,796,559

Population: 2,120

Employees:

    Full Time: 5

    Part Time: 11

    Salaries Paid: \$274,343

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$1,122,736    | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | \$530          | \$570           | \$402          |
| Revenue Collected During FY 13:        | \$1,352,798    | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | \$2,093,831    | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | \$638          | \$789           | \$625          |
| Per Capita Expenditures:               | \$988          | \$754           | \$593          |
| Revenues over (under) Expenditures:    | -\$741,033     | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | 19.77%         | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | \$413,884      | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | \$195          | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$10,159        | \$             |
| Total Unreserved Funds: | \$             | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$319,298      | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | \$94,586       | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$238.973</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$113</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.70%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,597,749</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$754</b>          | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$874,796</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$604,484</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$413</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$285</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$270,312</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>337.57%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$2,040,568</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$963</b>          | <b>\$1,608</b>         | <b>\$1,226</b>        |



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 13:      | <b>\$521,048</b>  | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$1,510</b>    | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$116,276</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$234,246</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$337</b>      | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$679</b>      | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$117,970</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>172.63%</b>    | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$404,374</b>  | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$1,172</b>    | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$250,953</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$153,421</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$135.000</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$391</b>     | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>0.00%</b>     | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$684.728</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.985</b>   | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$226.035</b> | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$213.652</b> | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$655</b>     | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$619</b>     | \$653           | \$252          |
| Operating Income (loss):                          | <b>\$12.383</b>  | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>325.68%</b>   | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>\$695.815</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>\$2.017</b>   | \$2,407         | \$947          |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Carbondale City**

Unit Code: **039/020/30** County: **Jackson**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$43,262,309**

Equalized Assessed Valuation: **\$302,527,033**

Population: **26,241**

Employees:

    Full Time: **274**

    Part Time: **33**

    Salaries Paid: **\$13,371,194**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$9,813,422</b>  | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | <b>\$374</b>        | \$471           | \$396          |
| Revenue Collected During FY 13:        | <b>\$25,153,054</b> | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | <b>\$23,101,202</b> | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | <b>\$959</b>        | \$1,023         | \$974          |
| Per Capita Expenditures:               | <b>\$880</b>        | \$970           | \$926          |
| Revenues over (under) Expenditures:    | <b>\$2,051,852</b>  | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | <b>40.74%</b>       | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | <b>\$9,412,520</b>  | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | <b>\$359</b>        | \$511           | \$437          |

**Equity**

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

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$7,084,622</b> | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets: | <b>-\$585,569</b>  | \$3,838,488     | \$8,425,127    |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$36,477,912</b>   | \$82,635,224           | \$52,719,667          |
| Per Capita Debt:                  | <b>\$1,390</b>        | \$1,507                | \$1,372               |
| General Obligation Debt over EAV: | <b>6.67%</b>          | 14.27%                 | 3.52%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$46,947,009</b>   | \$70,095,735           | \$48,264,763          |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,789</b>        | \$1,344                | \$1,047               |
| Revenue Collected During FY 13:                   | <b>\$10,882,503</b>   | \$20,765,663           | \$12,610,524          |
| Expenditures During FY 13:                        | <b>\$9,338,672</b>    | \$20,304,688           | \$11,924,922          |
| Per Capita Revenue:                               | <b>\$415</b>          | \$386                  | \$287                 |
| Per Capita Expenditures:                          | <b>\$356</b>          | \$377                  | \$289                 |
| Operating Income (loss):                          | <b>\$1,543,831</b>    | \$460,974              | \$562,877             |
| Ratio of Retained Earnings to Expenditures:       | <b>519.43%</b>        | 430.94%                | 378.25%               |
| Ending Retained Earnings for FY 13:               | <b>\$48,507,844</b>   | \$70,659,692           | \$49,402,463          |
| Per Capita Ending Retained Earnings:              | <b>\$1,849</b>        | \$1,359                | \$1,125               |



**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**

**Amounts**

**Averages**

**Medians**

|  |                    |             |             |
|--|--------------------|-------------|-------------|
| Beginning Fund Balance for FY 13:      | <b>\$1,627,469</b> | \$3,411,063 | \$1,536,463 |
| Per Capita Beginning Fund Balance:     | <b>\$275</b>       | \$570       | \$402       |
| Revenue Collected During FY 13:        | <b>\$3,285,732</b> | \$5,680,749 | \$2,501,457 |
| Expenditures During FY 13:             | <b>\$3,305,189</b> | \$5,394,004 | \$2,525,307 |
| Per Capita Revenue:                    | <b>\$555</b>       | \$789       | \$625       |
| Per Capita Expenditures:               | <b>\$559</b>       | \$754       | \$593       |
| Revenues over (under) Expenditures:    | <b>-\$19,457</b>   | \$286,745   | \$99,473    |
| Ratio of Fund Balance to Expenditures: | <b>51.63%</b>      | 89.78%      | 72.88%      |
| Ending Fund Balance for FY 13:         | <b>\$1,706,402</b> | \$3,736,935 | \$1,675,391 |
| Per Capita Ending Fund Balance:        | <b>\$288</b>       | \$608       | \$442       |

**Equity**

**Amounts**

**Averages**

**Medians**

|                         |           |          |    |
|-------------------------|-----------|----------|----|
| Total Reserved Funds:   | <b>\$</b> | \$10,159 | \$ |
| Total Unreserved Funds: | <b>\$</b> | \$47,054 | \$ |

**Net Assets**

**Amounts**

**Averages**

**Medians**

|                                |                  |             |           |
|--------------------------------|------------------|-------------|-----------|
| Total Restricted Net Assets:   | <b>\$773,560</b> | \$1,600,686 | \$578,266 |
| Total Unrestricted Net Assets: | <b>\$932,842</b> | \$647,390   | \$664,612 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$1,927,661</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$326</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>2.30%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$8,203,827</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,386</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$2,987,752</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$2,079,881</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$505</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$352</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$907,871</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>449.52%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$9,349,521</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$1,580</b>        | \$1,608                | \$1,226               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Carlock Village**

Unit Code: **064/030/32** County: **McLean**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$681,065**

Equalized Assessed Valuation: **\$7,816,641**

Population: **552**

Employees:

    Full Time: **1**

    Part Time: **6**

    Salaries Paid: **\$64,266**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$327,073</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$593</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$190,723</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$251,849</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$346</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$456</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$61,126</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>102.88%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$259,091</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$469</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$149,898</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$156,607</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$301.307</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$546</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.83%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$856.766</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.552</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$212.222</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$158.634</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$384</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$287</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$53.588</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>573.28%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$909.419</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$1.647</b>        | \$2,407                | \$947                 |



**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 13:      | <b>\$2,793,320</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$851</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$2,311,500</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$2,414,195</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$705</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$736</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$102,695</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>123.90%</b>     | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$2,991,175</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$912</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,633,426</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$2,169,504</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$2,251,735</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$686</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$11,236,655</b>   | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$3,425</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$5,208,583</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$5,036,192</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$1,587</b>        | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$1,535</b>        | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$172,391</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>219.24%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$11,041,226</b>   | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$3,365</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Carmi City

Unit Code: 097/015/30 County: White

Fiscal Year End: 12/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$18,960,273

Equalized Assessed Valuation: \$45,854,671

Population: 5,240

Employees:

    Full Time: 65

    Part Time: 95

    Salaries Paid: \$2,703,412

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | Amounts     | Averages    | Medians     |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 13:      | \$7,139,011 | \$3,411,063 | \$1,536,463 |
| Per Capita Beginning Fund Balance:     | \$1,362     | \$570       | \$402       |
| Revenue Collected During FY 13:        | \$4,009,496 | \$5,680,749 | \$2,501,457 |
| Expenditures During FY 13:             | \$4,531,650 | \$5,394,004 | \$2,525,307 |
| Per Capita Revenue:                    | \$765       | \$789       | \$625       |
| Per Capita Expenditures:               | \$865       | \$754       | \$593       |
| Revenues over (under) Expenditures:    | -\$522,154  | \$286,745   | \$99,473    |
| Ratio of Fund Balance to Expenditures: | 163.00%     | 89.78%      | 72.88%      |
| Ending Fund Balance for FY 13:         | \$7,386,678 | \$3,736,935 | \$1,675,391 |
| Per Capita Ending Fund Balance:        | \$1,410     | \$608       | \$442       |

Equity

|                         | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds:   | \$      | \$10,159 | \$      |
| Total Unreserved Funds: | \$      | \$47,054 | \$      |

Net Assets

|                                | Amounts     | Averages    | Medians   |
|--------------------------------|-------------|-------------|-----------|
| Total Restricted Net Assets:   | \$1,467,641 | \$1,600,686 | \$578,266 |
| Total Unrestricted Net Assets: | \$3,256,778 | \$647,390   | \$664,612 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$4,530,000</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$865</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$12,731,605</b>   | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,430</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$8,592,317</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$8,733,199</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$1,640</b>        | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$1,667</b>        | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$140,882</b>     | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>138.54%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$12,098,747</b>   | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$2,309</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Carol Stream Village**

Unit Code: 022/030/32 County: Dupage

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$40,224,867

Equalized Assessed Valuation: \$1,129,657,068

Population: 39,711

Employees:

    Full Time: 135

    Part Time: 31

    Salaries Paid: \$11,354,043

**Blended Component Units**

Number Submitted = 1

Police Pension

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>        | <u>Averages</u>        | <u>Medians</u>        |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 13:      | <b>\$22,625,717</b>   | \$22,685,859           | \$19,200,917          |
| Per Capita Beginning Fund Balance:     | <b>\$570</b>          | \$471                  | \$396                 |
| Revenue Collected During FY 13:        | <b>\$24,275,278</b>   | \$52,833,665           | \$41,148,459          |
| Expenditures During FY 13:             | <b>\$21,321,789</b>   | \$50,515,015           | \$38,847,067          |
| Per Capita Revenue:                    | <b>\$611</b>          | \$1,023                | \$974                 |
| Per Capita Expenditures:               | <b>\$537</b>          | \$970                  | \$926                 |
| Revenues over (under) Expenditures:    | <b>\$2,953,489</b>    | \$2,318,650            | \$2,201,975           |
| Ratio of Fund Balance to Expenditures: | <b>110.12%</b>        | 55.62%                 | 50.22%                |
| Ending Fund Balance for FY 13:         | <b>\$23,479,206</b>   | \$24,444,829           | \$19,616,875          |
| Per Capita Ending Fund Balance:        | <b>\$591</b>          | \$511                  | \$437                 |
| <b><u>Equity</u></b>                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
| Total Reserved Funds:                  | \$                    | \$                     | \$                    |
| Total Unreserved Funds:                | \$                    | \$                     | \$                    |
| <b><u>Net Assets</u></b>               | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
| Total Restricted Net Assets:           | <b>\$5,768,986</b>    | \$10,558,317           | \$7,783,288           |
| Total Unrestricted Net Assets:         | <b>\$36,328,566</b>   | \$3,838,488            | \$8,425,127           |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$7.319.915</b>    | <b>\$82,635,224</b>    | <b>\$52,719,667</b>   |
| Per Capita Debt:                  | <b>\$184</b>          | <b>\$1,507</b>         | <b>\$1,372</b>        |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>14.27%</b>          | <b>3.52%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$50.656.578</b>   | <b>\$70,095,735</b>    | <b>\$48,264,763</b>   |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.276</b>        | <b>\$1,344</b>         | <b>\$1,047</b>        |
| Revenue Collected During FY 13:                   | <b>\$8.690.844</b>    | <b>\$20,765,663</b>    | <b>\$12,610,524</b>   |
| Expenditures During FY 13:                        | <b>\$9.944.959</b>    | <b>\$20,304,688</b>    | <b>\$11,924,922</b>   |
| Per Capita Revenue:                               | <b>\$219</b>          | <b>\$386</b>           | <b>\$287</b>          |
| Per Capita Expenditures:                          | <b>\$250</b>          | <b>\$377</b>           | <b>\$289</b>          |
| Operating Income (loss):                          | <b>-\$1.254.115</b>   | <b>\$460,974</b>       | <b>\$562,877</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>496.76%</b>        | <b>430.94%</b>         | <b>378.25%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$49.402.463</b>   | <b>\$70,659,692</b>    | <b>\$49,402,463</b>   |
| Per Capita Ending Retained Earnings:              | <b>\$1.244</b>        | <b>\$1,359</b>         | <b>\$1,125</b>        |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    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 13:      | <b>\$8,281,921</b>  | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | <b>\$217</b>        | \$471           | \$396          |
| Revenue Collected During FY 13:        | <b>\$28,216,410</b> | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | <b>\$26,413,797</b> | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | <b>\$739</b>        | \$1,023         | \$974          |
| Per Capita Expenditures:               | <b>\$692</b>        | \$970           | \$926          |
| Revenues over (under) Expenditures:    | <b>\$1,802,613</b>  | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | <b>33.53%</b>       | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | <b>\$8,856,058</b>  | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | <b>\$232</b>        | \$511           | \$437          |

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:   | <b>\$3,862,323</b> | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets: | <b>\$1,528,171</b> | \$3,838,488     | \$8,425,127    |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$52,409,524</b>   | <b>\$82,635,224</b>    | <b>\$52,719,667</b>   |
| Per Capita Debt:                  | <b>\$1,372</b>        | <b>\$1,507</b>         | <b>\$1,372</b>        |
| General Obligation Debt over EAV: | <b>7.18%</b>          | <b>14.27%</b>          | <b>3.52%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$38,476,722</b>   | <b>\$70,095,735</b>    | <b>\$48,264,763</b>   |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,007</b>        | <b>\$1,344</b>         | <b>\$1,047</b>        |
| Revenue Collected During FY 13:                   | <b>\$7,848,377</b>    | <b>\$20,765,663</b>    | <b>\$12,610,524</b>   |
| Expenditures During FY 13:                        | <b>\$8,252,113</b>    | <b>\$20,304,688</b>    | <b>\$11,924,922</b>   |
| Per Capita Revenue:                               | <b>\$205</b>          | <b>\$386</b>           | <b>\$287</b>          |
| Per Capita Expenditures:                          | <b>\$216</b>          | <b>\$377</b>           | <b>\$289</b>          |
| Operating Income (loss):                          | <b>-\$403,736</b>     | <b>\$460,974</b>       | <b>\$562,877</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>462.06%</b>        | <b>430.94%</b>         | <b>378.25%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$38,129,353</b>   | <b>\$70,659,692</b>    | <b>\$49,402,463</b>   |
| Per Capita Ending Retained Earnings:              | <b>\$998</b>          | <b>\$1,359</b>         | <b>\$1,125</b>        |



**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 13:      | <b>\$529,590</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$320</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$626,959</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$616,726</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$379</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$373</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$10,233</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>83.35%</b>    | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$514,042</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$311</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>        | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$350,595</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$550.000</b>      | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$333</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,622,522</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$982</b>          | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$526,315</b>      | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$608,742</b>      | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$318</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$368</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>-\$82,427</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>253.00%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$1,540,095</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$932</b>          | \$1,608                | \$1,226               |



**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 13:      | <b>\$761.752</b>   | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$307</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$1.447.659</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$1.147.281</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$583</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$462</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$300.378</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>87.81%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$1.007.475</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$406</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$260.090</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$747.385</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$2,300,921</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$926</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$3,445,740</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,387</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$1,497,000</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$932,731</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$603</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$375</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$564,269</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>435.78%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$4,064,664</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1,636</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



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 13:      | <b>\$3,070,066</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$559</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$2,812,136</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$2,647,131</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$512</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$482</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$165,005</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>122.21%</b>     | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$3,235,071</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$589</b>       | \$608           | \$442          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$577,666</b>   | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$2,657,405</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$606.226</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$110</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.76%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$3.740.816</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$681</b>          | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$1.804.266</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$1.541.501</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$328</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$280</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$262.765</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>259.72%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$4.003.581</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$728</b>          | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Carthage City**

Unit Code: **034/030/30** County: **Hancock**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,983,925**

Equalized Assessed Valuation: **\$23,861,149**

Population: **2,850**

Employees:

    Full Time: **8**

    Part Time: **21**

    Salaries Paid: **\$334,765**

**Blended Component Units**

Number Submitted = **1**

Kibbie Museum

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$906,111</b>   | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$318</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$1,389,978</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$1,346,040</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$488</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$472</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$43,938</b>    | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>70.58%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$950,049</b>   | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$333</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$11,277</b>    | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$1,109,511</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$2,536,025</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$890</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$4,260,619</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,495</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$1,115,381</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$895,503</b>      | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$391</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$314</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$219,878</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>500.33%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$4,480,497</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$1,572</b>        | \$1,608                | \$1,226               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Police Pension

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$5,634,830</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$308</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$8,111,462</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$7,303,222</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$444</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$400</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$808,240</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>88.22%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$6,443,070</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$353</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$2,827,568</b>  | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$11,563,949</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$10,531,373</b>   | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$576</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.92%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$17,770,218</b>   | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$973</b>          | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$3,760,576</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$3,662,189</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$206</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$200</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$98,387</b>       | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>487.92%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$17,868,605</b>   | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$978</b>          | \$1,608                | \$1,226               |



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 13:      | <b>\$1,955,543</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$706</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$1,924,533</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$1,856,474</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$695</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$670</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$68,059</b>    | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>102.84%</b>     | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$1,909,128</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$689</b>       | \$608           | \$442          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,589,626</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$410,969</b>   | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$2,715,000</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$980</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$9,405,852</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$3,397</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$3,972,363</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$2,530,161</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$1,435</b>        | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$914</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$1,442,202</b>    | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>429.76%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$10,873,704</b>   | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$3,927</b>        | \$1,608                | \$1,226               |



**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 13:      | <b>\$2,373,125</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$559</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$4,355,629</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$3,240,001</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$1,026</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$763</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$1,115,628</b> | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>99.77%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$3,232,681</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$762</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$3,134,007</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>-\$473,101</b>  | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$3,397,888</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$800</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$5,359,341</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,263</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$3,408,022</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$3,500,087</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$803</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$825</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$92,065</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>158.24%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$5,538,582</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1,305</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Catlin Village**

Unit Code: **092/025/32** County: **Vermilion**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,264,700**

Equalized Assessed Valuation: **\$19,771,117**

Population: **2,100**

Employees:

    Full Time: **5**

    Part Time: **15**

    Salaries Paid: **\$322,621**

**Blended Component Units**

Number Submitted = **1**

Catlin Village

**Fiscal Indicators**

**General and Special Funds**

|  | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 13:      | <b>\$1,135,622</b>    | \$3,411,063            | \$1,536,463           |
| Per Capita Beginning Fund Balance:     | <b>\$541</b>          | \$570                  | \$402                 |
| Revenue Collected During FY 13:        | <b>\$659,830</b>      | \$5,680,749            | \$2,501,457           |
| Expenditures During FY 13:             | <b>\$520,773</b>      | \$5,394,004            | \$2,525,307           |
| Per Capita Revenue:                    | <b>\$314</b>          | \$789                  | \$625                 |
| Per Capita Expenditures:               | <b>\$248</b>          | \$754                  | \$593                 |
| Revenues over (under) Expenditures:    | <b>\$139,057</b>      | \$286,745              | \$99,473              |
| Ratio of Fund Balance to Expenditures: | <b>239.98%</b>        | 89.78%                 | 72.88%                |
| Ending Fund Balance for FY 13:         | <b>\$1,249,734</b>    | \$3,736,935            | \$1,675,391           |
| Per Capita Ending Fund Balance:        | <b>\$595</b>          | \$608                  | \$442                 |

**Equity**

|                         | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds:   | <b>\$</b>             | \$10,159               | \$                    |
| Total Unreserved Funds: | <b>\$</b>             | \$47,054               | \$                    |

**Net Assets**

|                                | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets:   | <b>\$101,424</b>      | \$1,600,686            | \$578,266             |
| Total Unrestricted Net Assets: | <b>\$1,148,310</b>    | \$647,390              | \$664,612             |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$226.041</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$108</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,702,271</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$811</b>          | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$484,740</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$525,069</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$231</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$250</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$40,329</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>321.27%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$1,686,887</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$803</b>          | <b>\$1,608</b>         | <b>\$1,226</b>        |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cave-In-Rock Village**

Unit Code: **035/010/32** County: **Hardin**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$195,000**

Equalized Assessed Valuation: **\$27,757,409**

Population: **354**

Employees:

    Full Time: **1**

    Part Time: **3**

    Salaries Paid: **\$37,432**

**Blended Component Units**

Fiscal Indicators

General and Special Funds

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$57,069</b>  | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$161</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$104,679</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$89,433</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$296</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$253</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$15,246</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>81.10%</b>    | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$72,530</b>  | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$205</b>     | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$47,904</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$24,626</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$223.000</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$630</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.13%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$381.271</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.077</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$98.137</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$104.844</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$277</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$296</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$6.707</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>312.76%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$327.905</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$926</b>          | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: Cedar Point Village

Unit Code: 050/010/32 County: Lasalle

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$281,787

Equalized Assessed Valuation: \$2,968,972

Population: 277

Employees:

    Full Time:

    Part Time: 12

    Salaries Paid: \$40,715

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$57,951       | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$209          | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$76,906       | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$84,127       | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$278          | \$648           | \$296          |
| Per Capita Expenditures:               | \$304          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | -\$7,221       | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 60.30%         | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$50,730       | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$183          | \$830           | \$486          |
| <u>Equity</u>                          | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | \$             | \$3,935         | \$             |
| Total Unreserved Funds:                | \$             | \$29,757        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | \$28,816       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets:         | \$21,914       | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$167.767</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$606</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>4.82%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$491.738</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.775</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$96.637</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$113.272</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$349</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$409</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$16.635</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>419.44%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$475.103</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$1.715</b>        | \$2,407                | \$947                 |



**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 13:      | <b>\$241,038</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$325</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$341,167</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$265,246</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$460</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$358</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$75,921</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>119.50%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$316,959</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$428</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$69,568</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$174,880</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$218.888</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$295</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$786.367</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.061</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$186.082</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$210.236</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$251</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$284</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$24.154</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>362.55%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$762.213</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$1.029</b>        | \$2,407                | \$947                 |



**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 13:      | <b>\$650.392</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$555</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$491.149</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$440.823</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$419</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$376</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$50.326</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>155.08%</b>   | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$683.608</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$583</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$289.155</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$394.453</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$128.248</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$109</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$875.595</b>      | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$747</b>          | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$181.908</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$170.675</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$155</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$146</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$11.233</b>       | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>529.63%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$903.938</b>      | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$771</b>          | <b>\$1,608</b>         | <b>\$1,226</b>        |



**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 13:      | <b>\$4,045,817</b>  | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$311</b>        | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$12,509,487</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$11,894,286</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$961</b>        | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$913</b>        | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$615,201</b>    | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>39.25%</b>       | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$4,668,923</b>  | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$359</b>        | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$5,445,626</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>-\$366,600</b>  | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$6,997,585</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$537</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$16,861,429</b>   | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,295</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$6,139,430</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$5,889,664</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$472</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$452</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$249,766</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>290.53%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$17,111,195</b>   | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1,314</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$1,480,320</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$251</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>-\$345,328</b>     | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>-\$59</b>          | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$31,767</b>       | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$56,279</b>       | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$5</b>            | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$10</b>           | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>-\$24,512</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>-657.15%</b>       | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>-\$369,840</b>     | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>-\$63</b>          | \$1,608                | \$1,226               |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Cerro Gordo Village

Unit Code: 074/020/32 County: Piatt

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,462,521

Equalized Assessed Valuation: \$11,392,812

Population: 1,344

Employees:

    Full Time: 3

    Part Time: 18

    Salaries Paid: \$164,181

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | Amounts     | Averages    | Medians     |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 13:      | \$1,003,066 | \$3,411,063 | \$1,536,463 |
| Per Capita Beginning Fund Balance:     | \$746       | \$570       | \$402       |
| Revenue Collected During FY 13:        | \$556,984   | \$5,680,749 | \$2,501,457 |
| Expenditures During FY 13:             | \$1,132,373 | \$5,394,004 | \$2,525,307 |
| Per Capita Revenue:                    | \$414       | \$789       | \$625       |
| Per Capita Expenditures:               | \$843       | \$754       | \$593       |
| Revenues over (under) Expenditures:    | -\$575,389  | \$286,745   | \$99,473    |
| Ratio of Fund Balance to Expenditures: | 37.77%      | 89.78%      | 72.88%      |
| Ending Fund Balance for FY 13:         | \$427,677   | \$3,736,935 | \$1,675,391 |
| Per Capita Ending Fund Balance:        | \$318       | \$608       | \$442       |

Equity

|                         | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds:   | \$      | \$10,159 | \$      |
| Total Unreserved Funds: | \$      | \$47,054 | \$      |

Net Assets

|                                | Amounts   | Averages    | Medians   |
|--------------------------------|-----------|-------------|-----------|
| Total Restricted Net Assets:   | \$369,183 | \$1,600,686 | \$578,266 |
| Total Unrestricted Net Assets: | \$58,494  | \$647,390   | \$664,612 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$850.000</b>      | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$632</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2,586.025</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.924</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$333.837</b>      | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$331.473</b>      | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$248</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$247</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$2.364</b>        | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>780.87%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$2,588.389</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$1.926</b>        | \$1,608                | \$1,226               |



**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 13:      | <b>\$641,742</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$526</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$213,897</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$201,652</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$175</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$165</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$12,245</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>292.02%</b>   | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$588,871</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$483</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$122,934</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$280,666</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | \$                    | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | 0.00%                 | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$1,213,035           | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | \$994                 | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | \$179,712             | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | \$135,713             | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | \$147                 | \$472                  | \$341                 |
| Per Capita Expenditures:                          | \$111                 | \$434                  | \$308                 |
| Operating Income (loss):                          | \$43,999              | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | 926.24%               | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | \$1,257,034           | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | \$1,030               | \$1,608                | \$1,226               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

|                                      |                       |                |           |
|--------------------------------------|-----------------------|----------------|-----------|
| <b>Unit Name:</b>                    | Champaign City        |                |           |
| <b>Unit Code:</b>                    | 010/020/30            | <b>County:</b> | Champaign |
| <b>Fiscal Year End:</b>              | 6/30/2013             |                |           |
| <b>Accounting Method:</b>            | Modified Accrual      |                |           |
| <b>Appropriation or Budget:</b>      | \$120,705,107         |                |           |
| <b>Equalized Assessed Valuation:</b> | \$1,517,364,644       |                |           |
| <b>Population:</b>                   | 82,517                |                |           |
| <b>Employees:</b>                    |                       |                |           |
|                                      | <b>Full Time:</b>     | 492            |           |
|                                      | <b>Part Time:</b>     | 80             |           |
|                                      | <b>Salaries Paid:</b> | \$37,376,707   |           |

| <b>Blended Component Units</b> |  |
|--------------------------------|--|
| Number Submitted = 2           |  |
| Champaign Fire Pension         |  |
| Champaign Police Pension       |  |

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$45,930,812   | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | \$557          | \$471           | \$396          |
| Revenue Collected During FY 13:        | \$83,260,074   | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | \$72,135,322   | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | \$1,009        | \$1,023         | \$974          |
| Per Capita Expenditures:               | \$874          | \$970           | \$926          |
| Revenues over (under) Expenditures:    | \$11,124,752   | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | 61.17%         | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | \$44,122,358   | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | \$535          | \$511           | \$437          |
| <u>Equity</u>                          | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | \$             | \$              | \$             |
| Total Unreserved Funds:                | \$             | \$              | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | \$25,269,121   | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets:         | \$46,922,526   | \$3,838,488     | \$8,425,127    |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$84,574,753</b>   | \$82,635,224           | \$52,719,667          |
| Per Capita Debt:                  | <b>\$1.025</b>        | \$1,507                | \$1,372               |
| General Obligation Debt over EAV: | <b>4.73%</b>          | 14.27%                 | 3.52%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$48,264,763</b>   | \$70,095,735           | \$48,264,763          |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$585</b>          | \$1,344                | \$1,047               |
| Revenue Collected During FY 13:                   | <b>\$5,438,210</b>    | \$20,765,663           | \$12,610,524          |
| Expenditures During FY 13:                        | <b>\$5,891,491</b>    | \$20,304,688           | \$11,924,922          |
| Per Capita Revenue:                               | <b>\$66</b>           | \$386                  | \$287                 |
| Per Capita Expenditures:                          | <b>\$71</b>           | \$377                  | \$289                 |
| Operating Income (loss):                          | <b>-\$453,281</b>     | \$460,974              | \$562,877             |
| Ratio of Retained Earnings to Expenditures:       | <b>804.38%</b>        | 430.94%                | 378.25%               |
| Ending Retained Earnings for FY 13:               | <b>\$47,390,116</b>   | \$70,659,692           | \$49,402,463          |
| Per Capita Ending Retained Earnings:              | <b>\$574</b>          | \$1,359                | \$1,125               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Chandlerville Village**

Unit Code: **009/025/32** County: **Cass**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,855,381**

Equalized Assessed Valuation: **\$3,732,240**

Population: **553**

Employees:

    Full Time:

    Part Time: **15**

    Salaries Paid: **\$75,318**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

|  |                  |           |           |
|--|------------------|-----------|-----------|
| Beginning Fund Balance for FY 13:      | <b>\$474,061</b> | \$305,255 | \$161,015 |
| Per Capita Beginning Fund Balance:     | <b>\$857</b>     | \$815     | \$458     |
| Revenue Collected During FY 13:        | <b>\$220,275</b> | \$258,891 | \$116,644 |
| Expenditures During FY 13:             | <b>\$218,270</b> | \$253,093 | \$105,918 |
| Per Capita Revenue:                    | <b>\$398</b>     | \$648     | \$296     |
| Per Capita Expenditures:               | <b>\$395</b>     | \$644     | \$284     |
| Revenues over (under) Expenditures:    | <b>\$2,005</b>   | \$5,798   | \$8,961   |
| Ratio of Fund Balance to Expenditures: | <b>218.11%</b>   | 284.63%   | 169.99%   |
| Ending Fund Balance for FY 13:         | <b>\$476,066</b> | \$308,514 | \$170,510 |
| Per Capita Ending Fund Balance:        | <b>\$861</b>     | \$830     | \$486     |

**Equity**

**Amounts**

**Averages**

**Medians**

|                         |           |          |    |
|-------------------------|-----------|----------|----|
| Total Reserved Funds:   | <b>\$</b> | \$3,935  | \$ |
| Total Unreserved Funds: | <b>\$</b> | \$29,757 | \$ |

**Net Assets**

**Amounts**

**Averages**

**Medians**

|                                |                  |           |          |
|--------------------------------|------------------|-----------|----------|
| Total Restricted Net Assets:   | <b>\$322,273</b> | \$118,520 | \$21,864 |
| Total Unrestricted Net Assets: | <b>\$153,794</b> | \$28,307  | \$82,892 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$1,244,452</b>    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$2.250</b>        | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$896,298</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.621</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$190,191</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$107,963</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$344</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$195</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$82,228</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>1225.48%</b>       | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$1,323,066</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2,393</b>        | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Police Pension Fund

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$10,000,182</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$796</b>        | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$29,297,670</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$27,791,358</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$2,333</b>      | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$2,213</b>      | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$1,506,312</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>59.28%</b>       | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$16,475,082</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$1,312</b>      | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$7,640,241</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>-\$115,385</b>  | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$29,103,584</b>   | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$2,317</b>        | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>6.25%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$31,185,436</b>   | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,483</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$3,235,620</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$3,659,077</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$258</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$291</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>-\$423,457</b>     | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>839.17%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$30,705,709</b>   | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$2,445</b>        | \$1,608                | \$1,226               |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Chapin Village**

Unit Code: 069/010/32 County: Morgan

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,688,000

Equalized Assessed Valuation: \$4,222,473

Population: 512

Employees:

    Full Time: 2

    Part Time: 19

    Salaries Paid: \$84,640

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

|  |           |           |           |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 13:      | \$213,087 | \$305,255 | \$161,015 |
| Per Capita Beginning Fund Balance:     | \$416     | \$815     | \$458     |
| Revenue Collected During FY 13:        | \$237,751 | \$258,891 | \$116,644 |
| Expenditures During FY 13:             | \$256,964 | \$253,093 | \$105,918 |
| Per Capita Revenue:                    | \$464     | \$648     | \$296     |
| Per Capita Expenditures:               | \$502     | \$644     | \$284     |
| Revenues over (under) Expenditures:    | -\$19,213 | \$5,798   | \$8,961   |
| Ratio of Fund Balance to Expenditures: | 112.42%   | 284.63%   | 169.99%   |
| Ending Fund Balance for FY 13:         | \$288,882 | \$308,514 | \$170,510 |
| Per Capita Ending Fund Balance:        | \$564     | \$830     | \$486     |

Equity

Amounts

Averages

Medians

|                         |    |          |    |
|-------------------------|----|----------|----|
| Total Reserved Funds:   | \$ | \$3,935  | \$ |
| Total Unreserved Funds: | \$ | \$29,757 | \$ |

Net Assets

Amounts

Averages

Medians

|                                |           |           |          |
|--------------------------------|-----------|-----------|----------|
| Total Restricted Net Assets:   | \$63,025  | \$118,520 | \$21,864 |
| Total Unrestricted Net Assets: | \$225,857 | \$28,307  | \$82,892 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$655.099</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$1.279</b>   | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>0.00%</b>     | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$992.939</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.939</b>   | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$182.689</b> | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$212.377</b> | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$357</b>     | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$415</b>     | \$653           | \$252          |
| Operating Income (loss):                          | <b>-\$29.688</b> | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>460.62%</b>   | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>\$978.243</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>\$1.911</b>   | \$2,407         | \$947          |



**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 13:      | <b>\$5,578,170</b>  | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$255</b>        | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$13,752,461</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$14,228,337</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$630</b>        | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$652</b>        | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$475,876</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>39.24%</b>       | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$5,583,135</b>  | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$256</b>        | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,224,713</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$2,552,473</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$25,142,211</b>   | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$1.151</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>9.22%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$26,731,182</b>   | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.224</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$5,579,309</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$4,796,261</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$255</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$220</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$783,048</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>566.64%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$27,177,736</b>   | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1.245</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

|                                      |                       |                |          |
|--------------------------------------|-----------------------|----------------|----------|
| <b>Unit Name:</b>                    | Chatham Village       |                |          |
| <b>Unit Code:</b>                    | 083/030/32            | <b>County:</b> | Sangamon |
| <b>Fiscal Year End:</b>              | 4/30/2013             |                |          |
| <b>Accounting Method:</b>            | Modified Accrual      |                |          |
| <b>Appropriation or Budget:</b>      | \$19,950,891          |                |          |
| <b>Equalized Assessed Valuation:</b> | \$216,782,554         |                |          |
| <b>Population:</b>                   | 11,500                |                |          |
| <b>Employees:</b>                    |                       |                |          |
|                                      | <b>Full Time:</b>     | 54             |          |
|                                      | <b>Part Time:</b>     | 14             |          |
|                                      | <b>Salaries Paid:</b> | \$3,437,633    |          |

| Blended Component Units |  |
|-------------------------|--|
|                         |  |

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$2,068,734    | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | \$180          | \$570           | \$402          |
| Revenue Collected During FY 13:        | \$5,198,154    | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | \$4,587,085    | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | \$452          | \$789           | \$625          |
| Per Capita Expenditures:               | \$399          | \$754           | \$593          |
| Revenues over (under) Expenditures:    | \$611,069      | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | 56.17%         | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | \$2,576,654    | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | \$224          | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$10,159        | \$             |
| Total Unreserved Funds: | \$             | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$1,649,568    | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | -\$240,600     | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$6.622.826</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$576</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.06%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$17.278.650</b>   | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.502</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$13.308.005</b>   | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$13.321.608</b>   | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$1.157</b>        | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$1.158</b>        | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$13.603</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>130.09%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$17.330.547</b>   | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1.507</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Chatsworth Town**

Unit Code: **053/015/31** County: **Livingston**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$136,384**

Equalized Assessed Valuation: **\$7,570,971**

Population: **1,191**

Employees:

    Full Time: **3**

    Part Time: **15**

    Salaries Paid: **\$130,426**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$327.225</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$275</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$539.308</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$416.340</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$453</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$350</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$122.968</b> | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>105.74%</b>   | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$440.225</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$370</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$133.786</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$353.950</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$52.647</b>       | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$44</b>           | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2,513,301</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,110</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$294,712</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$290,570</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$247</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$244</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$4,142</b>        | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>870.00%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$2,527,968</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$2,123</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Chebance Village**

Unit Code: **038/025/32** County: **Iroquois**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,413,200**

Equalized Assessed Valuation: **\$13,857,517**

Population: **1,088**

Employees:

    Full Time: **4**

    Part Time: **10**

    Salaries Paid: **\$145,727**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$426,730</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$392</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$303,480</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$302,823</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$279</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$278</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$657</b>     | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>134.00%</b>   | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$405,769</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$373</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>        | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$405,770</b> | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$4,734,711</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$4.352</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$5,702,023</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$5,241</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$629,165</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$620,815</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$578</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$571</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$8,350</b>        | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>919.63%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$5,709,173</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$5,247</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Chenoa City**

Unit Code: **064/035/30** County: **McLean**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,257,095**

Equalized Assessed Valuation: **\$22,507,264**

Population: **1,788**

Employees:

    Full Time: **9**

    Part Time: **36**

    Salaries Paid: **\$541,466**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

|  |                    |                    |                    |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 13:      | <b>\$741,686</b>   | <b>\$3,411,063</b> | <b>\$1,536,463</b> |
| Per Capita Beginning Fund Balance:     | <b>\$415</b>       | <b>\$570</b>       | <b>\$402</b>       |
| Revenue Collected During FY 13:        | <b>\$1,095,787</b> | <b>\$5,680,749</b> | <b>\$2,501,457</b> |
| Expenditures During FY 13:             | <b>\$990,228</b>   | <b>\$5,394,004</b> | <b>\$2,525,307</b> |
| Per Capita Revenue:                    | <b>\$613</b>       | <b>\$789</b>       | <b>\$625</b>       |
| Per Capita Expenditures:               | <b>\$554</b>       | <b>\$754</b>       | <b>\$593</b>       |
| Revenues over (under) Expenditures:    | <b>\$105,559</b>   | <b>\$286,745</b>   | <b>\$99,473</b>    |
| Ratio of Fund Balance to Expenditures: | <b>85.24%</b>      | <b>89.78%</b>      | <b>72.88%</b>      |
| Ending Fund Balance for FY 13:         | <b>\$844,090</b>   | <b>\$3,736,935</b> | <b>\$1,675,391</b> |
| Per Capita Ending Fund Balance:        | <b>\$472</b>       | <b>\$608</b>       | <b>\$442</b>       |

**Equity**

**Amounts**

**Averages**

**Medians**

|                         |           |                 |           |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds:   | <b>\$</b> | <b>\$10,159</b> | <b>\$</b> |
| Total Unreserved Funds: | <b>\$</b> | <b>\$47,054</b> | <b>\$</b> |

**Net Assets**

**Amounts**

**Averages**

**Medians**

|                                |                  |                    |                  |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets:   | <b>\$905,361</b> | <b>\$1,600,686</b> | <b>\$578,266</b> |
| Total Unrestricted Net Assets: | <b>\$129,543</b> | <b>\$647,390</b>   | <b>\$664,612</b> |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$256.102</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$143</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.04%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2,757,858</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,542</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$574,511</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$702,285</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$321</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$393</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$127,774</b>     | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>378.88%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$2,660,849</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1,488</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Cherry Village**

Unit Code: **006/025/32** County: **Bureau**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$325,250**

Equalized Assessed Valuation: **\$4,797,774**

Population: **482**

Employees:

    Full Time:

    Part Time: **17**

    Salaries Paid: **\$32,637**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$242,867</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$504</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$123,415</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$70,673</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$256</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$147</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$52,742</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>314.98%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$222,609</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$462</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$52,534</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$170,075</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$198,485             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$412                 | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$85,308              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$77,139              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$177                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$160                 | \$653                  | \$252                 |
| Operating Income (loss):                          | \$8,169               | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 362.53%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$279,654             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$580                 | \$2,407                | \$947                 |



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 13:      | <b>\$2,421,497</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$766</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$4,394,237</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$3,524,124</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$1,390</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$1,115</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$870,113</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>93.40%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$3,291,610</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$1,041</b>     | \$608           | \$442          |

Equity

|                         | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|-------------------------|--------------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$189,733</b>   | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$3,101,877</b> | \$47,054        | \$             |

Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$4.556.207</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$1.441</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$4.014.261</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.270</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$1.410.649</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$706.081</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$446</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$223</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$704.568</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>445.11%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$3.142.829</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$994</b>          | <b>\$1,608</b>         | <b>\$1,226</b>        |



**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 13:      | <b>\$3,504,654</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$413</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$3,686,238</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$3,869,937</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$435</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$456</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$183,699</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>96.15%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$3,720,955</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$439</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$2,000,828</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$1,240,163</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$7.923.000</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$934</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>13.86%</b>         | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$14.220.263</b>   | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.677</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$5.738.065</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$5.308.244</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$677</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$626</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$429.821</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>268.45%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$14.250.084</b>   | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$1.680</b>        | \$1,608                | \$1,226               |



**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 13:      | <b>\$47.202</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$222</b>    | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$44.924</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$39.401</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$211</b>    | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$185</b>    | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$5.523</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>132.43%</b>  | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$52.177</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$245</b>    | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$52.177</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$166.736</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$783</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$726.205</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$3.409</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$77.696</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$95.249</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$365</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$447</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$17.553</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>744.57%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$709.200</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$3.330</b>        | \$2,407                | \$947                 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Chicago Heights City**

Unit Code: 016/105/30 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$59,730,343

Equalized Assessed Valuation: \$358,136,535

Population: 30,276

Employees:

    Full Time: 272

    Part Time: 35

    Salaries Paid: \$18,756,336

**Blended Component Units**

Number Submitted = 2

Firefighters Pension

Police Pension

Fiscal Indicators

| <u>General and Special Funds</u>       | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$13,690,632   | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | \$452          | \$471           | \$396          |
| Revenue Collected During FY 13:        | \$37,380,698   | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | \$34,344,651   | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | \$1,235        | \$1,023         | \$974          |
| Per Capita Expenditures:               | \$1,134        | \$970           | \$926          |
| Revenues over (under) Expenditures:    | \$3,036,047    | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | 48.70%         | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | \$16,726,679   | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | \$552          | \$511           | \$437          |
| <u>Equity</u>                          | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | \$             | \$              | \$             |
| Total Unreserved Funds:                | \$             | \$              | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | \$7,374,090    | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets:         | -\$44,107,580  | \$3,838,488     | \$8,425,127    |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$68,238,042</b>   | \$82,635,224           | \$52,719,667          |
| Per Capita Debt:                  | <b>\$2.254</b>        | \$1,507                | \$1,372               |
| General Obligation Debt over EAV: | <b>14.79%</b>         | 14.27%                 | 3.52%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$8,592,024</b>    | \$70,095,735           | \$48,264,763          |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$284</b>          | \$1,344                | \$1,047               |
| Revenue Collected During FY 13:                   | <b>\$9,325,358</b>    | \$20,765,663           | \$12,610,524          |
| Expenditures During FY 13:                        | <b>\$8,756,374</b>    | \$20,304,688           | \$11,924,922          |
| Per Capita Revenue:                               | <b>\$308</b>          | \$386                  | \$287                 |
| Per Capita Expenditures:                          | <b>\$289</b>          | \$377                  | \$289                 |
| Operating Income (loss):                          | <b>\$568,984</b>      | \$460,974              | \$562,877             |
| Ratio of Retained Earnings to Expenditures:       | <b>135.59%</b>        | 430.94%                | 378.25%               |
| Ending Retained Earnings for FY 13:               | <b>\$11,872,617</b>   | \$70,659,692           | \$49,402,463          |
| Per Capita Ending Retained Earnings:              | <b>\$392</b>          | \$1,359                | \$1,125               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 2

Fire Fighters' Pension Fund

Police Pension

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>        | <u>Averages</u>        | <u>Medians</u>        |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 13:      | <b>\$4,467,423</b>    | \$3,411,063            | \$1,536,463           |
| Per Capita Beginning Fund Balance:     | <b>\$310</b>          | \$570                  | \$402                 |
| Revenue Collected During FY 13:        | <b>\$16,214,780</b>   | \$5,680,749            | \$2,501,457           |
| Expenditures During FY 13:             | <b>\$14,671,101</b>   | \$5,394,004            | \$2,525,307           |
| Per Capita Revenue:                    | <b>\$1,124</b>        | \$789                  | \$625                 |
| Per Capita Expenditures:               | <b>\$1,017</b>        | \$754                  | \$593                 |
| Revenues over (under) Expenditures:    | <b>\$1,543,679</b>    | \$286,745              | \$99,473              |
| Ratio of Fund Balance to Expenditures: | <b>36.39%</b>         | 89.78%                 | 72.88%                |
| Ending Fund Balance for FY 13:         | <b>\$5,338,824</b>    | \$3,736,935            | \$1,675,391           |
| Per Capita Ending Fund Balance:        | <b>\$370</b>          | \$608                  | \$442                 |
| <b><u>Equity</u></b>                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
| Total Reserved Funds:                  | <b>\$</b>             | \$10,159               | \$                    |
| Total Unreserved Funds:                | <b>\$</b>             | \$47,054               | \$                    |
| <b><u>Net Assets</u></b>               | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
| Total Restricted Net Assets:           | <b>\$192.805</b>      | \$1,600,686            | \$578,266             |
| Total Unrestricted Net Assets:         | <b>\$1,833,247</b>    | \$647,390              | \$664,612             |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$12,314,412</b>   | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$854</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>1.49%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$7,123,337</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$494</b>          | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$3,223,648</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$2,587,895</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$223</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$179</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$635,753</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>299.82%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$7,759,090</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$538</b>          | \$1,608                | \$1,226               |



**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 13:      | <b>\$4,977,859</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$816</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$3,462,593</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$3,055,774</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$568</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$501</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$406,819</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>176.57%</b>     | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$5,395,707</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$885</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$3,536,562</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$2,552,192</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$1,713,880</b> | \$9,138,980     | \$2,661,046    |
| Per Capita Debt:                  | <b>\$281</b>       | \$1,390         | \$672          |
| General Obligation Debt over EAV: | <b>0.00%</b>       | 7.52%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,932,129</b> | \$9,407,570     | \$3,672,063    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$317</b>       | \$1,565         | \$1,188        |
| Revenue Collected During FY 13:                   | <b>\$932,318</b>   | \$2,871,218     | \$1,231,558    |
| Expenditures During FY 13:                        | <b>\$802,124</b>   | \$2,644,108     | \$1,136,728    |
| Per Capita Revenue:                               | <b>\$153</b>       | \$472           | \$341          |
| Per Capita Expenditures:                          | <b>\$132</b>       | \$434           | \$308          |
| Operating Income (loss):                          | <b>\$130,194</b>   | \$227,111       | \$59,431       |
| Ratio of Retained Earnings to Expenditures:       | <b>257.11%</b>     | 426.44%         | 351.03%        |
| Ending Retained Earnings for FY 13:               | <b>\$2,062,323</b> | \$9,640,372     | \$3,916,685    |
| Per Capita Ending Retained Earnings:              | <b>\$338</b>       | \$1,608         | \$1,226        |



**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 13:      | <b>\$368,993</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$275</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$425,836</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$363,279</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$317</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$270</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$62,557</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>118.79%</b>   | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$431,550</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$321</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$110,356</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$321,194</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | \$                    | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | 0.00%                 | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$1,556,495           | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | \$1,159               | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | \$296,294             | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | \$276,307             | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | \$221                 | \$472                  | \$341                 |
| Per Capita Expenditures:                          | \$206                 | \$434                  | \$308                 |
| Operating Income (loss):                          | \$19,987              | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | 570.55%               | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | \$1,576,482           | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | \$1,174               | \$1,608                | \$1,226               |





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$231.103</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$80</b>           | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.69%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$4.111.335</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.425</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$1.025.800</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$1.048.602</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$356</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$363</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$22.802</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>385.67%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$4.044.112</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1.402</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Cicero Town**

Unit Code: 016/115/31 County: Cook

Fiscal Year End: 12/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$161,392,857

Equalized Assessed Valuation: \$625,085,696

Population: 83,891

Employees:

    Full Time: 590

    Part Time: 175

    Salaries Paid: \$41,080,889

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$24,800,880   | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | \$296          | \$471           | \$396          |
| Revenue Collected During FY 13:        | \$88,564,174   | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | \$98,732,102   | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | \$1,056        | \$1,023         | \$974          |
| Per Capita Expenditures:               | \$1,177        | \$970           | \$926          |
| Revenues over (under) Expenditures:    | -\$10,167,928  | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | 19.87%         | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | \$19,616,875   | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | \$234          | \$511           | \$437          |

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:   | \$47,905,658   | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets: | -\$35,696,608  | \$3,838,488     | \$8,425,127    |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$134.714.980</b>  | <b>\$82,635,224</b>    | <b>\$52,719,667</b>   |
| Per Capita Debt:                  | <b>\$1.606</b>        | <b>\$1,507</b>         | <b>\$1,372</b>        |
| General Obligation Debt over EAV: | <b>15.04%</b>         | <b>14.27%</b>          | <b>3.52%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$283.679</b>      | <b>\$70,095,735</b>    | <b>\$48,264,763</b>   |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$3</b>            | <b>\$1,344</b>         | <b>\$1,047</b>        |
| Revenue Collected During FY 13:                   | <b>\$17.264.907</b>   | <b>\$20,765,663</b>    | <b>\$12,610,524</b>   |
| Expenditures During FY 13:                        | <b>\$17.911.481</b>   | <b>\$20,304,688</b>    | <b>\$11,924,922</b>   |
| Per Capita Revenue:                               | <b>\$206</b>          | <b>\$386</b>           | <b>\$287</b>          |
| Per Capita Expenditures:                          | <b>\$214</b>          | <b>\$377</b>           | <b>\$289</b>          |
| Operating Income (loss):                          | <b>-\$646.574</b>     | <b>\$460,974</b>       | <b>\$562,877</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>-1.90%</b>         | <b>430.94%</b>         | <b>378.25%</b>        |
| Ending Retained Earnings for FY 13:               | <b>-\$340.940</b>     | <b>\$70,659,692</b>    | <b>\$49,402,463</b>   |
| Per Capita Ending Retained Earnings:              | <b>-\$4</b>           | <b>\$1,359</b>         | <b>\$1,125</b>        |



**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 13:      | <b>\$311.696</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$1.079</b>   | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$73.605</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$50.688</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$255</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$175</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$22.917</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>336.39%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$170.510</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$590</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$57.511</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$112.999</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$195,785             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$677                 | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$309,796             | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$78,796              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$1,072               | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$273                 | \$653                  | \$252                 |
| Operating Income (loss):                          | \$231,000             | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 749.90%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$590,888             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$2,045               | \$2,407                | \$947                 |



**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 13:      | <b>\$170.230</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$253</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$191.388</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$169.386</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$285</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$252</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$22.002</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>113.49%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$192.232</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$286</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$33.023</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$172.699</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$168.000</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$250</b>     | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>0.00%</b>     | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,348,808</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2.007</b>     | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$386,861</b>   | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$395,166</b>   | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$576</b>       | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$588</b>       | \$653           | \$252          |
| Operating Income (loss):                          | <b>-\$8,305</b>    | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>339.23%</b>     | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>\$1,340,503</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>\$1,995</b>     | \$2,407         | \$947          |



**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 13:      | <b>\$180,999</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$218</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$469,217</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$402,105</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$565</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$484</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$67,112</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>61.70%</b>    | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$248,111</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$299</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$16,647</b>  | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$231,464</b> | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$15.000</b>       | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$18</b>           | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>-\$754.760</b>     | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>-\$909</b>         | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$221.078</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$227.715</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$266</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$274</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$6.637</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>-334.36%</b>       | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>-\$761.397</b>     | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>-\$917</b>         | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Claremont Village**

Unit Code: **080/015/32** County: **Richland**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$111,174**

Equalized Assessed Valuation: **\$814,825**

Population: **861**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$11,440**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$57,771</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$67</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$64,755</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$45,949</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$75</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$53</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$18,806</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>166.66%</b>  | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$76,577</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$89</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$76,578</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$72.000</b>       | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$84</b>           | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$310.606</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$361</b>          | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$41.419</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$53.326</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$48</b>           | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$62</b>           | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$11.907</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>560.14%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$298.699</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$347</b>          | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Clarendon Hills Village**

Unit Code: **022/035/32** County: **Dupage**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,350,724**

Equalized Assessed Valuation: **\$463,340,982**

Population: **8,427**

Employees:

    Full Time: **33**

    Part Time: **60**

    Salaries Paid: **\$3,360,520**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$3,662,614</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$435</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$7,069,297</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$5,799,466</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$839</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$688</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$1,269,831</b> | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>82.19%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$4,766,853</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$566</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$721,980</b>   | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$8,561,879</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$5,452,515</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$647</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>0.49%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$11,127,551</b>   | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,320</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$3,131,602</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$2,348,972</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$372</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$279</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$782,630</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>507.20%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$11,913,975</b>   | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$1,414</b>        | \$1,608                | \$1,226               |



**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 13:      | <b>\$894,062</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$952</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$444,930</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$457,853</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$474</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$488</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$12,923</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>192.45%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$881,139</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$938</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$211,761</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$669,378</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$785.000</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$836</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$540.402</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$576</b>          | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$602.195</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$684.778</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$641</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$729</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$82.583</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>66.86%</b>         | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$457.819</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$488</b>          | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: Clayton Village

Unit Code: 001/015/32 County: Adams

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$209,050

Equalized Assessed Valuation: \$3,888,788

Population: 710

Employees:

    Full Time: 3

    Part Time: 13

    Salaries Paid: \$109,253

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | \$401,651      | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | \$566          | \$815           | \$458          |
| Revenue Collected During FY 13:        | \$199,213      | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | \$248,709      | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | \$281          | \$648           | \$296          |
| Per Capita Expenditures:               | \$350          | \$644           | \$284          |
| Revenues over (under) Expenditures:    | -\$49,496      | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | 141.59%        | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | \$352,155      | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | \$496          | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$3,935         | \$             |
| Total Unreserved Funds: | \$             | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$38,019       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | \$314,136      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$318,660             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$449                 | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$148,820             | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$147,232             | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$210                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$207                 | \$653                  | \$252                 |
| Operating Income (loss):                          | \$1,588               | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 217.51%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$320,248             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$451                 | \$2,407                | \$947                 |



**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 13:      | <b>\$117.801</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$445</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$38.953</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$58.849</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$147</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$222</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$19.896</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>166.37%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$97.905</b>  | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$369</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$17.000</b> | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$97.905</b> | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



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

| <u>General and Special Funds</u>       | <u>Amounts</u>                         | <u>Averages</u>                        | <u>Medians</u>                         |
|--|--|--|--|
| Beginning Fund Balance for FY 13:      | <input type="text" value="\$289,141"/> | <input type="text" value="\$305,255"/> | <input type="text" value="\$161,015"/> |
| Per Capita Beginning Fund Balance:     | <input type="text" value="\$1,538"/>   | <input type="text" value="\$815"/>     | <input type="text" value="\$458"/>     |
| Revenue Collected During FY 13:        | <input type="text" value="\$49,848"/>  | <input type="text" value="\$258,891"/> | <input type="text" value="\$116,644"/> |
| Expenditures During FY 13:             | <input type="text" value="\$43,976"/>  | <input type="text" value="\$253,093"/> | <input type="text" value="\$105,918"/> |
| Per Capita Revenue:                    | <input type="text" value="\$265"/>     | <input type="text" value="\$648"/>     | <input type="text" value="\$296"/>     |
| Per Capita Expenditures:               | <input type="text" value="\$234"/>     | <input type="text" value="\$644"/>     | <input type="text" value="\$284"/>     |
| Revenues over (under) Expenditures:    | <input type="text" value="\$5,872"/>   | <input type="text" value="\$5,798"/>   | <input type="text" value="\$8,961"/>   |
| Ratio of Fund Balance to Expenditures: | <input type="text" value="670.85%"/>   | <input type="text" value="284.63%"/>   | <input type="text" value="169.99%"/>   |
| Ending Fund Balance for FY 13:         | <input type="text" value="\$295,013"/> | <input type="text" value="\$308,514"/> | <input type="text" value="\$170,510"/> |
| Per Capita Ending Fund Balance:        | <input type="text" value="\$1,569"/>   | <input type="text" value="\$830"/>     | <input type="text" value="\$486"/>     |
| <u>Equity</u>                          | <u>Amounts</u>                         | <u>Averages</u>                        | <u>Medians</u>                         |
| Total Reserved Funds:                  | <input type="text" value="\$56,861"/>  | <input type="text" value="\$3,935"/>   | <input type="text" value="\$"/>        |
| Total Unreserved Funds:                | <input type="text" value="\$238,152"/> | <input type="text" value="\$29,757"/>  | <input type="text" value="\$"/>        |
| <u>Net Assets</u>                      | <u>Amounts</u>                         | <u>Averages</u>                        | <u>Medians</u>                         |
| Total Restricted Net Assets:           | <input type="text" value="\$"/>        | <input type="text" value="\$118,520"/> | <input type="text" value="\$21,864"/>  |
| Total Unrestricted Net Assets:         | <input type="text" value="\$"/>        | <input type="text" value="\$28,307"/>  | <input type="text" value="\$82,892"/>  |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Clifton Village**

Unit Code: **038/035/32** County: **Iroquois**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$20,117,250**

Equalized Assessed Valuation: **\$18,520,614**

Population: **1,468**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$182,859**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>    | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$488,486</b>  | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$333</b>      | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$623,170</b>  | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$780,725</b>  | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$425</b>      | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$532</b>      | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$157,555</b> | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>84.33%</b>     | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$658,359</b>  | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$448</b>      | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>        | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$658,359</b> | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$3,467,265</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$2,362</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$3,794,607</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,585</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$417,293</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$1,188,134</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$284</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$809</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$770,841</b>     | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>368.92%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$4,383,272</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$2,986</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



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 13:      | <b>\$5,118,048</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$682</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$4,541,175</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$4,234,812</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$605</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$565</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$306,363</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>122.12%</b>     | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$5,171,762</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$690</b>       | \$608           | \$442          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$3,777,586</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$1,230,450</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$9,153,471</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$1,220</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$6,278,001</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$837</b>          | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$1,822,183</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$2,055,048</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$243</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$274</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$232,865</b>     | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>307.06%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$6,310,240</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$841</b>          | <b>\$1,608</b>         | <b>\$1,226</b>        |



**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 13:      | <b>\$1,303,591</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$233</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$3,271,299</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$3,000,033</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$586</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$537</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$271,266</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>44.91%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$1,347,421</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$241</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,398,711</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$1,675,457</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$9,019,092</b>    | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$1,614</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>4.67%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$2,242,350</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$401</b>          | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$2,011,371</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$1,621,557</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$360</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$290</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$389,814</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>156.18%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$2,532,468</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$453</b>          | <b>\$1,608</b>         | <b>\$1,226</b>        |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Coal Valley Village

Unit Code: 081/020/32 County: Rock Island

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,354,166

Equalized Assessed Valuation: \$69,569,735

Population: 3,774

Employees:

    Full Time: 13

    Part Time: 5

    Salaries Paid: \$660,284

Blended Component Units

Fiscal Indicators

General and Special Funds

|  | Amounts     | Averages    | Medians     |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 13:      | \$2,092,478 | \$3,411,063 | \$1,536,463 |
| Per Capita Beginning Fund Balance:     | \$554       | \$570       | \$402       |
| Revenue Collected During FY 13:        | \$1,563,632 | \$5,680,749 | \$2,501,457 |
| Expenditures During FY 13:             | \$1,420,143 | \$5,394,004 | \$2,525,307 |
| Per Capita Revenue:                    | \$414       | \$789       | \$625       |
| Per Capita Expenditures:               | \$376       | \$754       | \$593       |
| Revenues over (under) Expenditures:    | \$143,489   | \$286,745   | \$99,473    |
| Ratio of Fund Balance to Expenditures: | 162.00%     | 89.78%      | 72.88%      |
| Ending Fund Balance for FY 13:         | \$2,300,620 | \$3,736,935 | \$1,675,391 |
| Per Capita Ending Fund Balance:        | \$610       | \$608       | \$442       |

Equity

|                         | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds:   | \$      | \$10,159 | \$      |
| Total Unreserved Funds: | \$      | \$47,054 | \$      |

Net Assets

|                                | Amounts     | Averages    | Medians   |
|--------------------------------|-------------|-------------|-----------|
| Total Restricted Net Assets:   | \$362,877   | \$1,600,686 | \$578,266 |
| Total Unrestricted Net Assets: | \$1,262,258 | \$647,390   | \$664,612 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$1,560,000</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$413</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>2.24%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$6,556,674</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,737</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$1,220,089</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$1,137,598</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$323</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$301</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$82,491</b>       | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>573.52%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$6,524,378</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$1,729</b>        | \$1,608                | \$1,226               |



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 13:      | <b>\$173.803</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$572</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$85.055</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$46.289</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$280</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$152</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$38.766</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>459.22%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$212.569</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$699</b>     | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$16.110</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$196.459</b> | \$28,307        | \$82,892       |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$243.000</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$799</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$900.993</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2.964</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$95.827</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$139.331</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$315</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$458</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$43.504</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>615.43%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$857.489</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2.821</b>        | \$2,407                | \$947                 |



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

| <u>General and Special Funds</u>       | <u>Amounts</u>                         | <u>Averages</u>                        | <u>Medians</u>                         |
|--|--|--|--|
| Beginning Fund Balance for FY 13:      | <input type="text" value="\$131,120"/> | <input type="text" value="\$305,255"/> | <input type="text" value="\$161,015"/> |
| Per Capita Beginning Fund Balance:     | <input type="text" value="\$923"/>     | <input type="text" value="\$815"/>     | <input type="text" value="\$458"/>     |
| Revenue Collected During FY 13:        | <input type="text" value="\$22,727"/>  | <input type="text" value="\$258,891"/> | <input type="text" value="\$116,644"/> |
| Expenditures During FY 13:             | <input type="text" value="\$25,390"/>  | <input type="text" value="\$253,093"/> | <input type="text" value="\$105,918"/> |
| Per Capita Revenue:                    | <input type="text" value="\$160"/>     | <input type="text" value="\$648"/>     | <input type="text" value="\$296"/>     |
| Per Capita Expenditures:               | <input type="text" value="\$179"/>     | <input type="text" value="\$644"/>     | <input type="text" value="\$284"/>     |
| Revenues over (under) Expenditures:    | <input type="text" value="-\$2,663"/>  | <input type="text" value="\$5,798"/>   | <input type="text" value="\$8,961"/>   |
| Ratio of Fund Balance to Expenditures: | <input type="text" value="505.94%"/>   | <input type="text" value="284.63%"/>   | <input type="text" value="169.99%"/>   |
| Ending Fund Balance for FY 13:         | <input type="text" value="\$128,457"/> | <input type="text" value="\$308,514"/> | <input type="text" value="\$170,510"/> |
| Per Capita Ending Fund Balance:        | <input type="text" value="\$905"/>     | <input type="text" value="\$830"/>     | <input type="text" value="\$486"/>     |
| <u>Equity</u>                          | <u>Amounts</u>                         | <u>Averages</u>                        | <u>Medians</u>                         |
| Total Reserved Funds:                  | <input type="text" value="\$"/>        | <input type="text" value="\$3,935"/>   | <input type="text" value="\$"/>        |
| Total Unreserved Funds:                | <input type="text" value="\$45,469"/>  | <input type="text" value="\$29,757"/>  | <input type="text" value="\$"/>        |
| <u>Net Assets</u>                      | <u>Amounts</u>                         | <u>Averages</u>                        | <u>Medians</u>                         |
| Total Restricted Net Assets:           | <input type="text" value="\$"/>        | <input type="text" value="\$118,520"/> | <input type="text" value="\$21,864"/>  |
| Total Unrestricted Net Assets:         | <input type="text" value="\$"/>        | <input type="text" value="\$28,307"/>  | <input type="text" value="\$82,892"/>  |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Cobden Village**

Unit Code: 091/020/32      County: Union

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,939,596

Equalized Assessed Valuation: \$6,900,978

Population: 1,157

Employees:

    Full Time: 10

    Part Time: 8

    Salaries Paid: \$399,947

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>    | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$104.728</b>  | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$91</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$518.867</b>  | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$699.356</b>  | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$448</b>      | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$604</b>      | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$180.489</b> | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>19.66%</b>     | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$137.487</b>  | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$119</b>      | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$47.454</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$90.033</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | \$                    | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | 0.00%                 | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$1,186,506           | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | \$1,026               | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | \$695,907             | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | \$498,719             | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | \$601                 | \$472                  | \$341                 |
| Per Capita Expenditures:                          | \$431                 | \$434                  | \$308                 |
| Operating Income (loss):                          | \$197,188             | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | 236.85%               | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | \$1,181,196           | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | \$1,021               | \$1,608                | \$1,226               |



**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 13:      | <b>\$170.831</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$249</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$252.692</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$231.454</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$369</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$338</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$21.238</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>90.91%</b>    | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$210.416</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$307</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$5.771</b>   | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$204.645</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$50.638</b>       | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$74</b>           | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1.196.132</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.746</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$242.080</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$271.055</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$353</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$396</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$28.975</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>426.91%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$1.157.157</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$1.689</b>        | \$2,407                | \$947                 |



**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 13:      | <b>\$245.059</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$144</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$555.644</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$503.331</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$327</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$296</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$52.313</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>65.04%</b>    | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$327.372</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$193</b>     | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$188.913</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$138.459</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$704.373</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$414</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,722,305</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,013</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$749,890</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$583,498</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$441</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$343</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$166,392</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>323.69%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$1,888,697</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1,111</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**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**

**Amounts**

**Averages**

**Medians**

|  |                 |           |           |
|--|-----------------|-----------|-----------|
| Beginning Fund Balance for FY 13:      | <b>\$75,098</b> | \$305,255 | \$161,015 |
| Per Capita Beginning Fund Balance:     | <b>\$458</b>    | \$815     | \$458     |
| Revenue Collected During FY 13:        | <b>\$29,431</b> | \$258,891 | \$116,644 |
| Expenditures During FY 13:             | <b>\$16,276</b> | \$253,093 | \$105,918 |
| Per Capita Revenue:                    | <b>\$179</b>    | \$648     | \$296     |
| Per Capita Expenditures:               | <b>\$99</b>     | \$644     | \$284     |
| Revenues over (under) Expenditures:    | <b>\$13,155</b> | \$5,798   | \$8,961   |
| Ratio of Fund Balance to Expenditures: | <b>542.23%</b>  | 284.63%   | 169.99%   |
| Ending Fund Balance for FY 13:         | <b>\$88,253</b> | \$308,514 | \$170,510 |
| Per Capita Ending Fund Balance:        | <b>\$538</b>    | \$830     | \$486     |

**Equity**

**Amounts**

**Averages**

**Medians**

|                         |                 |          |    |
|-------------------------|-----------------|----------|----|
| Total Reserved Funds:   | <b>\$</b>       | \$3,935  | \$ |
| Total Unreserved Funds: | <b>\$88,253</b> | \$29,757 | \$ |

**Net Assets**

**Amounts**

**Averages**

**Medians**

|                                |           |           |          |
|--------------------------------|-----------|-----------|----------|
| Total Restricted Net Assets:   | <b>\$</b> | \$118,520 | \$21,864 |
| Total Unrestricted Net Assets: | <b>\$</b> | \$28,307  | \$82,892 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Colfax Village**

Unit Code: **064/040/32** County: **McLean**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$760,000**

Equalized Assessed Valuation: **\$11,810,255**

Population: **1,061**

Employees:

    Full Time: **3**

    Part Time: **7**

    Salaries Paid: **\$231,634**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

|  |                  |             |             |
|--|------------------|-------------|-------------|
| Beginning Fund Balance for FY 13:      | <b>\$96,760</b>  | \$3,411,063 | \$1,536,463 |
| Per Capita Beginning Fund Balance:     | <b>\$91</b>      | \$570       | \$402       |
| Revenue Collected During FY 13:        | <b>\$430,638</b> | \$5,680,749 | \$2,501,457 |
| Expenditures During FY 13:             | <b>\$424,846</b> | \$5,394,004 | \$2,525,307 |
| Per Capita Revenue:                    | <b>\$406</b>     | \$789       | \$625       |
| Per Capita Expenditures:               | <b>\$400</b>     | \$754       | \$593       |
| Revenues over (under) Expenditures:    | <b>\$5,792</b>   | \$286,745   | \$99,473    |
| Ratio of Fund Balance to Expenditures: | <b>40.28%</b>    | 89.78%      | 72.88%      |
| Ending Fund Balance for FY 13:         | <b>\$171,113</b> | \$3,736,935 | \$1,675,391 |
| Per Capita Ending Fund Balance:        | <b>\$161</b>     | \$608       | \$442       |

**Equity**

**Amounts**

**Averages**

**Medians**

|                         |           |          |    |
|-------------------------|-----------|----------|----|
| Total Reserved Funds:   | <b>\$</b> | \$10,159 | \$ |
| Total Unreserved Funds: | <b>\$</b> | \$47,054 | \$ |

**Net Assets**

**Amounts**

**Averages**

**Medians**

|                                |                  |             |           |
|--------------------------------|------------------|-------------|-----------|
| Total Restricted Net Assets:   | <b>\$</b>        | \$1,600,686 | \$578,266 |
| Total Unrestricted Net Assets: | <b>\$221,494</b> | \$647,390   | \$664,612 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$18.840</b>       | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$18</b>           | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,332,123</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,256</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$298,931</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$334,154</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$282</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$315</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$35,223</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>369.72%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$1,235,433</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1,164</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    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 13:      | <b>\$12,954,752</b> | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | <b>\$503</b>        | \$471           | \$396          |
| Revenue Collected During FY 13:        | <b>\$24,954,303</b> | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | <b>\$25,637,744</b> | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | <b>\$969</b>        | \$1,023         | \$974          |
| Per Capita Expenditures:               | <b>\$996</b>        | \$970           | \$926          |
| Revenues over (under) Expenditures:    | <b>-\$683,441</b>   | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | <b>49.79%</b>       | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | <b>\$12,764,744</b> | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | <b>\$496</b>        | \$511           | \$437          |

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:   | <b>\$8,491,873</b>   | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets: | <b>-\$22,616,932</b> | \$3,838,488     | \$8,425,127    |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$46,009,158</b>   | <b>\$82,635,224</b>    | <b>\$52,719,667</b>   |
| Per Capita Debt:                  | <b>\$1,787</b>        | <b>\$1,507</b>         | <b>\$1,372</b>        |
| General Obligation Debt over EAV: | <b>6.84%</b>          | <b>14.27%</b>          | <b>3.52%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$25,909,268</b>   | <b>\$70,095,735</b>    | <b>\$48,264,763</b>   |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,006</b>        | <b>\$1,344</b>         | <b>\$1,047</b>        |
| Revenue Collected During FY 13:                   | <b>\$7,868,751</b>    | <b>\$20,765,663</b>    | <b>\$12,610,524</b>   |
| Expenditures During FY 13:                        | <b>\$7,709,187</b>    | <b>\$20,304,688</b>    | <b>\$11,924,922</b>   |
| Per Capita Revenue:                               | <b>\$306</b>          | <b>\$386</b>           | <b>\$287</b>          |
| Per Capita Expenditures:                          | <b>\$299</b>          | <b>\$377</b>           | <b>\$289</b>          |
| Operating Income (loss):                          | <b>\$159,564</b>      | <b>\$460,974</b>       | <b>\$562,877</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>330.06%</b>        | <b>430.94%</b>         | <b>378.25%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$25,445,110</b>   | <b>\$70,659,692</b>    | <b>\$49,402,463</b>   |
| Per Capita Ending Retained Earnings:              | <b>\$988</b>          | <b>\$1,359</b>         | <b>\$1,125</b>        |



**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 13:      | <b>\$2,441,317</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$476</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$2,906,017</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$3,001,924</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$567</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$586</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$95,907</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>87.21%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$2,617,890</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$511</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$689,751</b>   | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$1,930,727</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$1,956,582</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$382</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>2.04%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$6,194,640</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,209</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$1,201,143</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$1,110,224</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$234</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$217</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$90,919</b>       | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>564.13%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$6,263,079</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$1,222</b>        | \$1,608                | \$1,226               |



**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 13:      | <b>\$148,772</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$661</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$59,405</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$61,643</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$264</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$274</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$2,238</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>237.71%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$146,534</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$651</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$48,767</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$97,765</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$245.000</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$1.089</b>        | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$469.499</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2.087</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$182.473</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$117.181</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$811</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$521</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$65.292</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>456.38%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$534.791</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2.377</b>        | \$2,407                | \$947                 |



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 13:      | <b>\$1,632,186</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$168</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$5,145,389</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$4,772,878</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$530</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$492</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$372,511</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>49.17%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$2,347,050</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$242</b>       | \$608           | \$442          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$393.693</b>   | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$3,210,059</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$7,650,839</b> | \$9,138,980     | \$2,661,046    |
| Per Capita Debt:                  | <b>\$788</b>       | \$1,390         | \$672          |
| General Obligation Debt over EAV: | <b>0.13%</b>       | 7.52%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$10,693,095</b> | \$9,407,570     | \$3,672,063    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,102</b>      | \$1,565         | \$1,188        |
| Revenue Collected During FY 13:                   | <b>\$4,362,656</b>  | \$2,871,218     | \$1,231,558    |
| Expenditures During FY 13:                        | <b>\$4,017,919</b>  | \$2,644,108     | \$1,136,728    |
| Per Capita Revenue:                               | <b>\$449</b>        | \$472           | \$341          |
| Per Capita Expenditures:                          | <b>\$414</b>        | \$434           | \$308          |
| Operating Income (loss):                          | <b>\$344,737</b>    | \$227,111       | \$59,431       |
| Ratio of Retained Earnings to Expenditures:       | <b>276.77%</b>      | 426.44%         | 351.03%        |
| Ending Retained Earnings for FY 13:               | <b>\$11,120,479</b> | \$9,640,372     | \$3,916,685    |
| Per Capita Ending Retained Earnings:              | <b>\$1,146</b>      | \$1,608         | \$1,226        |



**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 13:      | <b>\$89,125</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$796</b>    | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$28,590</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$32,548</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$255</b>    | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$291</b>    | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$3,958</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>261.67%</b>  | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$85,167</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$760</b>    | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>        | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$109,678</b> | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>      | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$</b>      | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Compton Village**

Unit Code: **052/020/32** County: **Lee**

Fiscal Year End: **3/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$74,950**

Equalized Assessed Valuation: **\$2,864,167**

Population: **341**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$4,320**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$123,409</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$362</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$53,930</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$31,832</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$158</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$93</b>      | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$22,098</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>457.11%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$145,507</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$427</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$18,065</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$127,442</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$84,795              | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$249                 | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$25,428              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$27,380              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$75                  | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$80                  | \$653                  | \$252                 |
| Operating Income (loss):                          | -\$1,952              | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 302.57%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$82,843              | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$243                 | \$2,407                | \$947                 |



**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**

| <u>General and Special Funds</u>       | <u>Amounts</u>        | <u>Averages</u>        | <u>Medians</u>        |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 13:      | <b>\$113.860</b>      | \$305,255              | \$161,015             |
| Per Capita Beginning Fund Balance:     | <b>\$662</b>          | \$815                  | \$458                 |
| Revenue Collected During FY 13:        | <b>\$44.866</b>       | \$258,891              | \$116,644             |
| Expenditures During FY 13:             | <b>\$62.159</b>       | \$253,093              | \$105,918             |
| Per Capita Revenue:                    | <b>\$261</b>          | \$648                  | \$296                 |
| Per Capita Expenditures:               | <b>\$361</b>          | \$644                  | \$284                 |
| Revenues over (under) Expenditures:    | <b>-\$17.293</b>      | \$5,798                | \$8,961               |
| Ratio of Fund Balance to Expenditures: | <b>185.45%</b>        | 284.63%                | 169.99%               |
| Ending Fund Balance for FY 13:         | <b>\$115.271</b>      | \$308,514              | \$170,510             |
| Per Capita Ending Fund Balance:        | <b>\$670</b>          | \$830                  | \$486                 |
| <b><u>Equity</u></b>                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
| Total Reserved Funds:                  | <b>\$</b>             | \$3,935                | \$                    |
| Total Unreserved Funds:                | <b>\$</b>             | \$29,757               | \$                    |
| <b><u>Net Assets</u></b>               | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
| Total Restricted Net Assets:           | <b>\$6.841</b>        | \$118,520              | \$21,864              |
| Total Unrestricted Net Assets:         | <b>\$125.653</b>      | \$28,307               | \$82,892              |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$2.500</b>        | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$15</b>           | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$385.460</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2.241</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$70.754</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$57.009</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$411</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$331</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$13.745</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>667.44%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$380.501</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2.212</b>        | \$2,407                | \$947                 |



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 13:      | <b>\$701.733</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$1.480</b>   | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$165.922</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$117.022</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$350</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$247</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$48.900</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>643.36%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$752.875</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$1.588</b>   | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$131.502</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$540.211</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$306.729             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$647                 | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$72.456              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$89.077              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$153                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$188                 | \$653                  | \$252                 |
| Operating Income (loss):                          | -\$16.621             | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 323.17%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$287.866             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$607                 | \$2,407                | \$947                 |



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 13:      | <b>\$159,531</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$862</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$99,094</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$59,706</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$536</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$323</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$39,388</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>333.16%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$198,919</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$1,075</b>   | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>        | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$198,919</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$330.000</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$1.784</b>        | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$368.831</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.994</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$56.140</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$73.111</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$303</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$395</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$16.971</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>481.27%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$351.860</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$1.902</b>        | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Cordova Village**

Unit Code: **081/025/32** County: **Rock Island**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$618,897**

Equalized Assessed Valuation: **\$7,826,574**

Population: **669**

Employees:

    Full Time: **2**

    Part Time: **13**

    Salaries Paid: **\$112,592**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$737,414</b>   | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$1.102</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$624,923</b>   | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$1,039,034</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$934</b>       | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$1,553</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$414,111</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>58.53%</b>      | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$608,179</b>   | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$909</b>       | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$327,557</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$280,622</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$304.229</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$455</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$500.129</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$748</b>          | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$200.708</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$222.839</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$300</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$333</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$22.131</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>215.91%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$481.122</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$719</b>          | \$2,407                | \$947                 |



**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**

**Amounts**

**Averages**

**Medians**

|  |                  |           |           |
|--|------------------|-----------|-----------|
| Beginning Fund Balance for FY 13:      | <b>\$107.230</b> | \$305,255 | \$161,015 |
| Per Capita Beginning Fund Balance:     | <b>\$231</b>     | \$815     | \$458     |
| Revenue Collected During FY 13:        | <b>\$136.334</b> | \$258,891 | \$116,644 |
| Expenditures During FY 13:             | <b>\$102.966</b> | \$253,093 | \$105,918 |
| Per Capita Revenue:                    | <b>\$294</b>     | \$648     | \$296     |
| Per Capita Expenditures:               | <b>\$222</b>     | \$644     | \$284     |
| Revenues over (under) Expenditures:    | <b>\$33.368</b>  | \$5,798   | \$8,961   |
| Ratio of Fund Balance to Expenditures: | <b>132.66%</b>   | 284.63%   | 169.99%   |
| Ending Fund Balance for FY 13:         | <b>\$136.598</b> | \$308,514 | \$170,510 |
| Per Capita Ending Fund Balance:        | <b>\$294</b>     | \$830     | \$486     |

**Equity**

**Amounts**

**Averages**

**Medians**

|                         |           |          |    |
|-------------------------|-----------|----------|----|
| Total Reserved Funds:   | <b>\$</b> | \$3,935  | \$ |
| Total Unreserved Funds: | <b>\$</b> | \$29,757 | \$ |

**Net Assets**

**Amounts**

**Averages**

**Medians**

|                                |                 |           |          |
|--------------------------------|-----------------|-----------|----------|
| Total Restricted Net Assets:   | <b>\$57.523</b> | \$118,520 | \$21,864 |
| Total Unrestricted Net Assets: | <b>\$79.075</b> | \$28,307  | \$82,892 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$239,927             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$517                 | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$97,794              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$62,062              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$211                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$134                 | \$653                  | \$252                 |
| Operating Income (loss):                          | \$35,732              | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 450.61%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$279,659             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$603                 | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Cortland Town**

Unit Code: 019/010/31      County: Dekalb

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,884,234

Equalized Assessed Valuation: \$61,888,203

Population: 4,270

Employees:

    Full Time: 12

    Part Time: 8

    Salaries Paid: \$794,428

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$821,981</b>   | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$193</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$1,581,101</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$1,907,316</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$370</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$447</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$326,215</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>41.07%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$783,365</b>   | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$183</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,437,214</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$1,049,541</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$806.046</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$189</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$26.380.208</b>   | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$6.178</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$927.553</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$1.562.862</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$217</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$366</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$635.309</b>     | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>1656.17%</b>       | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$25.883.605</b>   | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$6.062</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Coulterville Village**

Unit Code: **079/020/32** County: **Randolph**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,955,915**

Equalized Assessed Valuation: **\$6,360,283**

Population: **945**

Employees:

    Full Time: **5**

    Part Time: **5**

    Salaries Paid: **\$285,569**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$254,079</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$269</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$448,715</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$544,851</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$475</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$577</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$96,136</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>38.44%</b>    | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$209,443</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$222</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$153,926</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$55,517</b>  | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$740.000</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$783</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,923,494</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,035</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$588,915</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$450,572</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$623</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$477</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$138,343</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>446.17%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$2,010,337</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2,127</b>        | \$2,407                | \$947                 |



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

| <u>General and Special Funds</u>       | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$13,745,040</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$2,332</b>      | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$13,301,888</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$17,329,508</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$2,256</b>      | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$2,940</b>      | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>-\$4,027,620</b> | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>64.84%</b>       | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$11,236,846</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$1,906</b>      | \$608           | \$442          |
| <u>Equity</u>                          | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>           | \$10,159        | \$             |
| Total Unreserved Funds:                | <b>\$</b>           | \$47,054        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$1,600,557</b>  | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets:         | <b>\$9,993,272</b>  | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$24,969,137</b>   | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$4.236</b>        | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>7.68%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$15,754,308</b>   | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2.672</b>        | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$4,256,816</b>    | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$3,790,536</b>    | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$722</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$643</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$466,280</b>      | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>427.92%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$16,220,588</b>   | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$2,752</b>        | \$1,608                | \$1,226               |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Cowden Village**

Unit Code: 086/010/32      County: Shelby

Fiscal Year End: 4/30/2013

Accounting Method: Combination

Appropriation or Budget: \$1,609,147

Equalized Assessed Valuation: \$2,467,643

Population: 612

Employees:

    Full Time: 3

    Part Time: 12

    Salaries Paid: \$106,062

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$114.108</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$186</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$233.725</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$303.876</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$382</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$497</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>-\$70.151</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>37.46%</b>    | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$113.844</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$186</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$94.986</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$18.858</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$285.000</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$466</b>     | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>0.00%</b>     | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1.461.821</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2.389</b>     | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$186.180</b>   | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$139.851</b>   | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$304</b>       | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$229</b>       | \$653           | \$252          |
| Operating Income (loss):                          | <b>\$46.329</b>    | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>1028.43%</b>    | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>\$1.438.263</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>\$2.350</b>     | \$2,407         | \$947          |



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 13:      | <b>\$560.835</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$447</b>     | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$603.089</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$492.936</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$481</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$393</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$110.153</b> | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>136.12%</b>   | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$670.988</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$535</b>     | \$608           | \$442          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>        | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$670.988</b> | \$647,390       | \$664,612      |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$1,055,333</b>    | \$9,138,980            | \$2,661,046           |
| Per Capita Debt:                  | <b>\$842</b>          | \$1,390                | \$672                 |
| General Obligation Debt over EAV: | <b>3.78%</b>          | 7.52%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,065,767</b>    | \$9,407,570            | \$3,672,063           |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$850</b>          | \$1,565                | \$1,188               |
| Revenue Collected During FY 13:                   | <b>\$579,315</b>      | \$2,871,218            | \$1,231,558           |
| Expenditures During FY 13:                        | <b>\$488,843</b>      | \$2,644,108            | \$1,136,728           |
| Per Capita Revenue:                               | <b>\$462</b>          | \$472                  | \$341                 |
| Per Capita Expenditures:                          | <b>\$390</b>          | \$434                  | \$308                 |
| Operating Income (loss):                          | <b>\$90,472</b>       | \$227,111              | \$59,431              |
| Ratio of Retained Earnings to Expenditures:       | <b>236.53%</b>        | 426.44%                | 351.03%               |
| Ending Retained Earnings for FY 13:               | <b>\$1,156,239</b>    | \$9,640,372            | \$3,916,685           |
| Per Capita Ending Retained Earnings:              | <b>\$922</b>          | \$1,608                | \$1,226               |



**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 13:      | <b>\$131,297</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$242</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$186,648</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$145,012</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$344</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$267</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$41,636</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>119.25%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$172,933</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$318</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$137,722</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$35,211</b>  | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$380.500</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$701</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1.657.645</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$3.053</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$392.791</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$438.556</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$723</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$808</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$45.765</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>367.54%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$1.611.880</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2.968</b>        | \$2,407                | \$947                 |



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 13:      | <b>\$353.833</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$575</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$350.503</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$185.801</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$570</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$302</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$164.702</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>279.08%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$518.535</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$843</b>     | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$10.000</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$564.702</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$546.762             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$889                 | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$75.683              | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$53.701              | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$123                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$87                  | \$653                  | \$252                 |
| Operating Income (loss):                          | \$21.982              | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 1059.09%              | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$568.744             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$925                 | \$2,407                | \$947                 |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Crest Hill Police Pension Fund

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$10,664,479</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$512</b>        | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$12,247,667</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$9,844,990</b>  | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$588</b>        | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$472</b>        | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$2,402,677</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>131.88%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$12,983,879</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$623</b>        | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$2,055,531</b>  | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$10,248,647</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$28.608.047</b> | \$9,138,980     | \$2,661,046    |
| Per Capita Debt:                  | <b>\$1.373</b>      | \$1,390         | \$672          |
| General Obligation Debt over EAV: | <b>0.00%</b>        | 7.52%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$26.315.222</b> | \$9,407,570     | \$3,672,063    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.263</b>      | \$1,565         | \$1,188        |
| Revenue Collected During FY 13:                   | <b>\$8.807.388</b>  | \$2,871,218     | \$1,231,558    |
| Expenditures During FY 13:                        | <b>\$4.471.943</b>  | \$2,644,108     | \$1,136,728    |
| Per Capita Revenue:                               | <b>\$423</b>        | \$472           | \$341          |
| Per Capita Expenditures:                          | <b>\$215</b>        | \$434           | \$308          |
| Operating Income (loss):                          | <b>\$4.335.445</b>  | \$227,111       | \$59,431       |
| Ratio of Retained Earnings to Expenditures:       | <b>687.27%</b>      | 426.44%         | 351.03%        |
| Ending Retained Earnings for FY 13:               | <b>\$30.734.344</b> | \$9,640,372     | \$3,916,685    |
| Per Capita Ending Retained Earnings:              | <b>\$1.475</b>      | \$1,608         | \$1,226        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Creston Village**

Unit Code: 071/020/32      County: Ogle

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$454,210

Equalized Assessed Valuation: \$8,627,409

Population: 662

Employees:

    Full Time:

    Part Time: 11

    Salaries Paid: \$38,229

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

|  |                  |           |           |
|--|------------------|-----------|-----------|
| Beginning Fund Balance for FY 13:      | <b>\$753,037</b> | \$305,255 | \$161,015 |
| Per Capita Beginning Fund Balance:     | <b>\$1,138</b>   | \$815     | \$458     |
| Revenue Collected During FY 13:        | <b>\$299,411</b> | \$258,891 | \$116,644 |
| Expenditures During FY 13:             | <b>\$214,776</b> | \$253,093 | \$105,918 |
| Per Capita Revenue:                    | <b>\$452</b>     | \$648     | \$296     |
| Per Capita Expenditures:               | <b>\$324</b>     | \$644     | \$284     |
| Revenues over (under) Expenditures:    | <b>\$84,635</b>  | \$5,798   | \$8,961   |
| Ratio of Fund Balance to Expenditures: | <b>391.13%</b>   | 284.63%   | 169.99%   |
| Ending Fund Balance for FY 13:         | <b>\$840,056</b> | \$308,514 | \$170,510 |
| Per Capita Ending Fund Balance:        | <b>\$1,269</b>   | \$830     | \$486     |

**Equity**

**Amounts**

**Averages**

**Medians**

|                         |           |          |    |
|-------------------------|-----------|----------|----|
| Total Reserved Funds:   | <b>\$</b> | \$3,935  | \$ |
| Total Unreserved Funds: | <b>\$</b> | \$29,757 | \$ |

**Net Assets**

**Amounts**

**Averages**

**Medians**

|                                |                  |           |          |
|--------------------------------|------------------|-----------|----------|
| Total Restricted Net Assets:   | <b>\$28,336</b>  | \$118,520 | \$21,864 |
| Total Unrestricted Net Assets: | <b>\$811,720</b> | \$28,307  | \$82,892 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$1,528,778           | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$2,309               | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$299,160             | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$251,358             | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$452                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$380                 | \$653                  | \$252                 |
| Operating Income (loss):                          | \$47,802              | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 626.28%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$1,574,196           | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$2,378               | \$2,407                | \$947                 |



**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**

| <u>General and Special Funds</u>       | <u>Amounts</u>        | <u>Averages</u>        | <u>Medians</u>        |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 13:      | <b>\$8,917,853</b>    | \$3,411,063            | \$1,536,463           |
| Per Capita Beginning Fund Balance:     | <b>\$793</b>          | \$570                  | \$402                 |
| Revenue Collected During FY 13:        | <b>\$10,622,756</b>   | \$5,680,749            | \$2,501,457           |
| Expenditures During FY 13:             | <b>\$10,047,829</b>   | \$5,394,004            | \$2,525,307           |
| Per Capita Revenue:                    | <b>\$944</b>          | \$789                  | \$625                 |
| Per Capita Expenditures:               | <b>\$893</b>          | \$754                  | \$593                 |
| Revenues over (under) Expenditures:    | <b>\$574,927</b>      | \$286,745              | \$99,473              |
| Ratio of Fund Balance to Expenditures: | <b>94.46%</b>         | 89.78%                 | 72.88%                |
| Ending Fund Balance for FY 13:         | <b>\$9,491,452</b>    | \$3,736,935            | \$1,675,391           |
| Per Capita Ending Fund Balance:        | <b>\$844</b>          | \$608                  | \$442                 |
| <b><u>Equity</u></b>                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
| Total Reserved Funds:                  | <b>\$</b>             | \$10,159               | \$                    |
| Total Unreserved Funds:                | <b>\$</b>             | \$47,054               | \$                    |
| <b><u>Net Assets</u></b>               | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
| Total Restricted Net Assets:           | <b>\$</b>             | \$1,600,686            | \$578,266             |
| Total Unrestricted Net Assets:         | <b>-\$23,356,040</b>  | \$647,390              | \$664,612             |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$33,534,875</b>   | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$2,981</b>        | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$19,999,219</b>   | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,778</b>        | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$2,492,483</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$2,780,941</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$222</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$247</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$288,458</b>     | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>708.78%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$19,710,757</b>   | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$1,752</b>        | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Crete Village**

Unit Code: **099/035/32** County: **Will**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,536,935**

Equalized Assessed Valuation: **\$162,433,042**

Population: **8,259**

Employees:

    Full Time: **37**

    Part Time: **77**

    Salaries Paid: **\$3,431,561**

**Blended Component Units**

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$4,483,320</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$543</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$8,268,576</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$7,776,588</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$1,001</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$942</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$491,988</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>66.09%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$5,139,271</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$622</b>       | \$608           | \$442          |
| <u>Equity</u>                          | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | <b>\$</b>          | \$10,159        | \$             |
| Total Unreserved Funds:                | <b>\$</b>          | \$47,054        | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$3,292,735</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets:         | <b>\$1,994,595</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$2,170,000</b> | \$9,138,980     | \$2,661,046    |
| Per Capita Debt:                  | <b>\$263</b>       | \$1,390         | \$672          |
| General Obligation Debt over EAV: | <b>0.42%</b>       | 7.52%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$8,457,625</b> | \$9,407,570     | \$3,672,063    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,024</b>     | \$1,565         | \$1,188        |
| Revenue Collected During FY 13:                   | <b>\$2,126,793</b> | \$2,871,218     | \$1,231,558    |
| Expenditures During FY 13:                        | <b>\$1,928,139</b> | \$2,644,108     | \$1,136,728    |
| Per Capita Revenue:                               | <b>\$258</b>       | \$472           | \$341          |
| Per Capita Expenditures:                          | <b>\$233</b>       | \$434           | \$308          |
| Operating Income (loss):                          | <b>\$198,654</b>   | \$227,111       | \$59,431       |
| Ratio of Retained Earnings to Expenditures:       | <b>451.80%</b>     | 426.44%         | 351.03%        |
| Ending Retained Earnings for FY 13:               | <b>\$8,711,279</b> | \$9,640,372     | \$3,916,685    |
| Per Capita Ending Retained Earnings:              | <b>\$1,055</b>     | \$1,608         | \$1,226        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Creve Coeur Village**

Unit Code: **090/015/32** County: **Tazewell**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,463,683**

Equalized Assessed Valuation: **\$49,273,855**

Population: **5,451**

Employees:

    Full Time: **15**

    Part Time: **26**

    Salaries Paid: **\$718,539**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 13:      | <b>\$1,210,725</b> | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$222</b>       | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$3,001,175</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$2,856,137</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$551</b>       | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$524</b>       | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$145,038</b>   | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>55.52%</b>      | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$1,585,763</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$291</b>       | \$608           | \$442          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$662,631</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$688,441</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$566.312</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$104</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$4,008,380</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$735</b>          | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$1,517,469</b>    | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$1,616,079</b>    | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$278</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$296</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>-\$98,610</b>      | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>241.93%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$3,909,770</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$717</b>          | <b>\$1,608</b>         | <b>\$1,226</b>        |



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 13:      | <b>\$782,959</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$1,051</b>   | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$571,288</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$489,736</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$767</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$657</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$81,552</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>176.53%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$864,511</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$1,160</b>   | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>        | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$782,960</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 13:       | <b>\$820.000</b> | \$446,143       | \$40,000       |
| Per Capita Debt:                  | <b>\$1.101</b>   | \$1,094         | \$87           |
| General Obligation Debt over EAV: | <b>0.00%</b>     | 0.31%           | 0.00%          |

**Enterprise Funds**

|   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,599,009</b> | \$801,180       | \$385,460      |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2,146</b>     | \$2,375         | \$942          |
| Revenue Collected During FY 13:                   | <b>\$567,162</b>   | \$245,949       | \$87,485       |
| Expenditures During FY 13:                        | <b>\$479,553</b>   | \$230,578       | \$92,361       |
| Per Capita Revenue:                               | <b>\$761</b>       | \$656           | \$233          |
| Per Capita Expenditures:                          | <b>\$644</b>       | \$653           | \$252          |
| Operating Income (loss):                          | <b>\$87,609</b>    | \$15,371        | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>351.71%</b>     | 422.27%         | 345.91%        |
| Ending Retained Earnings for FY 13:               | <b>\$1,686,618</b> | \$826,854       | \$391,069      |
| Per Capita Ending Retained Earnings:              | <b>\$2,264</b>     | \$2,407         | \$947          |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    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 13:      | <b>\$34,143,918</b> | \$22,685,859    | \$19,200,917   |
| Per Capita Beginning Fund Balance:     | <b>\$838</b>        | \$471           | \$396          |
| Revenue Collected During FY 13:        | <b>\$43,250,051</b> | \$52,833,665    | \$41,148,459   |
| Expenditures During FY 13:             | <b>\$43,247,953</b> | \$50,515,015    | \$38,847,067   |
| Per Capita Revenue:                    | <b>\$1,062</b>      | \$1,023         | \$974          |
| Per Capita Expenditures:               | <b>\$1,061</b>      | \$970           | \$926          |
| Revenues over (under) Expenditures:    | <b>\$2,098</b>      | \$2,318,650     | \$2,201,975    |
| Ratio of Fund Balance to Expenditures: | <b>74.69%</b>       | 55.62%          | 50.22%         |
| Ending Fund Balance for FY 13:         | <b>\$32,302,944</b> | \$24,444,829    | \$19,616,875   |
| Per Capita Ending Fund Balance:        | <b>\$793</b>        | \$511           | \$437          |

**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:   | <b>\$8,563,063</b>  | \$10,558,317    | \$7,783,288    |
| Total Unrestricted Net Assets: | <b>\$20,479,784</b> | \$3,838,488     | \$8,425,127    |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$36,431,955</b>   | <b>\$82,635,224</b>    | <b>\$52,719,667</b>   |
| Per Capita Debt:                  | <b>\$894</b>          | <b>\$1,507</b>         | <b>\$1,372</b>        |
| General Obligation Debt over EAV: | <b>0.85%</b>          | <b>14.27%</b>          | <b>3.52%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$54,509,849</b>   | <b>\$70,095,735</b>    | <b>\$48,264,763</b>   |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1,338</b>        | <b>\$1,344</b>         | <b>\$1,047</b>        |
| Revenue Collected During FY 13:                   | <b>\$11,226,114</b>   | <b>\$20,765,663</b>    | <b>\$12,610,524</b>   |
| Expenditures During FY 13:                        | <b>\$10,092,510</b>   | <b>\$20,304,688</b>    | <b>\$11,924,922</b>   |
| Per Capita Revenue:                               | <b>\$276</b>          | <b>\$386</b>           | <b>\$287</b>          |
| Per Capita Expenditures:                          | <b>\$248</b>          | <b>\$377</b>           | <b>\$289</b>          |
| Operating Income (loss):                          | <b>\$1,133,604</b>    | <b>\$460,974</b>       | <b>\$562,877</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>559.74%</b>        | <b>430.94%</b>         | <b>378.25%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$56,491,728</b>   | <b>\$70,659,692</b>    | <b>\$49,402,463</b>   |
| Per Capita Ending Retained Earnings:              | <b>\$1,387</b>        | <b>\$1,359</b>         | <b>\$1,125</b>        |



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 13:      | <b>\$82.240</b>  | \$3,411,063     | \$1,536,463    |
| Per Capita Beginning Fund Balance:     | <b>\$62</b>      | \$570           | \$402          |
| Revenue Collected During FY 13:        | <b>\$534.008</b> | \$5,680,749     | \$2,501,457    |
| Expenditures During FY 13:             | <b>\$496.127</b> | \$5,394,004     | \$2,525,307    |
| Per Capita Revenue:                    | <b>\$402</b>     | \$789           | \$625          |
| Per Capita Expenditures:               | <b>\$373</b>     | \$754           | \$593          |
| Revenues over (under) Expenditures:    | <b>\$37.881</b>  | \$286,745       | \$99,473       |
| Ratio of Fund Balance to Expenditures: | <b>20.73%</b>    | 89.78%          | 72.88%         |
| Ending Fund Balance for FY 13:         | <b>\$102.836</b> | \$3,736,935     | \$1,675,391    |
| Per Capita Ending Fund Balance:        | <b>\$77</b>      | \$608           | \$442          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$10,159        | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$47,054        | \$             |

Net Assets

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$78.510</b> | \$1,600,686     | \$578,266      |
| Total Unrestricted Net Assets: | <b>\$24.326</b> | \$647,390       | \$664,612      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$817.341</b>      | <b>\$9,138,980</b>     | <b>\$2,661,046</b>    |
| Per Capita Debt:                  | <b>\$615</b>          | <b>\$1,390</b>         | <b>\$672</b>          |
| General Obligation Debt over EAV: | <b>0.00%</b>          | <b>7.52%</b>           | <b>0.00%</b>          |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1,040,312</b>    | <b>\$9,407,570</b>     | <b>\$3,672,063</b>    |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$782</b>          | <b>\$1,565</b>         | <b>\$1,188</b>        |
| Revenue Collected During FY 13:                   | <b>\$717,171</b>      | <b>\$2,871,218</b>     | <b>\$1,231,558</b>    |
| Expenditures During FY 13:                        | <b>\$648,904</b>      | <b>\$2,644,108</b>     | <b>\$1,136,728</b>    |
| Per Capita Revenue:                               | <b>\$539</b>          | <b>\$472</b>           | <b>\$341</b>          |
| Per Capita Expenditures:                          | <b>\$488</b>          | <b>\$434</b>           | <b>\$308</b>          |
| Operating Income (loss):                          | <b>\$68,267</b>       | <b>\$227,111</b>       | <b>\$59,431</b>       |
| Ratio of Retained Earnings to Expenditures:       | <b>170.84%</b>        | <b>426.44%</b>         | <b>351.03%</b>        |
| Ending Retained Earnings for FY 13:               | <b>\$1,108,579</b>    | <b>\$9,640,372</b>     | <b>\$3,916,685</b>    |
| Per Capita Ending Retained Earnings:              | <b>\$834</b>          | <b>\$1,608</b>         | <b>\$1,226</b>        |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Cullom Village**

Unit Code: **053/025/32** County: **Livingston**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$484,700**

Equalized Assessed Valuation: **\$5,820,849**

Population: **850**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$38,800**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 13:      | <b>\$911,747</b>      | \$305,255              | \$161,015             |
| Per Capita Beginning Fund Balance:     | <b>\$1,073</b>        | \$815                  | \$458                 |
| Revenue Collected During FY 13:        | <b>\$222,946</b>      | \$258,891              | \$116,644             |
| Expenditures During FY 13:             | <b>\$356,737</b>      | \$253,093              | \$105,918             |
| Per Capita Revenue:                    | <b>\$262</b>          | \$648                  | \$296                 |
| Per Capita Expenditures:               | <b>\$420</b>          | \$644                  | \$284                 |
| Revenues over (under) Expenditures:    | <b>-\$133,791</b>     | \$5,798                | \$8,961               |
| Ratio of Fund Balance to Expenditures: | <b>212.47%</b>        | 284.63%                | 169.99%               |
| Ending Fund Balance for FY 13:         | <b>\$757,956</b>      | \$308,514              | \$170,510             |
| Per Capita Ending Fund Balance:        | <b>\$892</b>          | \$830                  | \$486                 |

**Equity**

|                         | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds:   | <b>\$</b>             | \$3,935                | \$                    |
| Total Unreserved Funds: | <b>\$757,956</b>      | \$29,757               | \$                    |

**Net Assets**

|                                | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets:   | <b>\$</b>             | \$118,520              | \$21,864              |
| Total Unrestricted Net Assets: | <b>\$</b>             | \$28,307               | \$82,892              |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$592,002             | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$696                 | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$132,344             | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$106,978             | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$156                 | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$126                 | \$653                  | \$252                 |
| Operating Income (loss):                          | \$25,366              | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 607.48%               | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$649,868             | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$765                 | \$2,407                | \$947                 |



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 13:      | <b>\$259,937</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$1.226</b>   | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$54,260</b>  | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$30,430</b>  | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$256</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$144</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$23,830</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>931.14%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$283,346</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$1.337</b>   | \$830           | \$486          |

Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$113.301</b> | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$170.045</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | \$                    | \$446,143              | \$40,000              |
| Per Capita Debt:                  | \$                    | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | 0.00%                 | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | \$                    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | \$                    | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | \$                    | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | \$                    | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | \$                    | \$656                  | \$233                 |
| Per Capita Expenditures:                          | \$                    | \$653                  | \$252                 |
| Operating Income (loss):                          | \$                    | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | 0.00%                 | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | \$                    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | \$                    | \$2,407                | \$947                 |



**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 13:      | <b>\$204,943</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$377</b>     | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$197,328</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$173,635</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$363</b>     | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$320</b>     | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$23,693</b>  | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>131.68%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$228,636</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$421</b>     | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$76,671</b>  | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$160,014</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$136.582</b>      | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$252</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>1.04%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$1.163.587</b>    | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$2.143</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$216.028</b>      | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$181.227</b>      | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$398</b>          | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$334</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>\$34.801</b>       | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>669.45%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$1.213.229</b>    | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$2.234</b>        | \$2,407                | \$947                 |



**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 13:      | <b>\$33,901</b> | \$305,255       | \$161,015      |
| Per Capita Beginning Fund Balance:     | <b>\$145</b>    | \$815           | \$458          |
| Revenue Collected During FY 13:        | <b>\$57,892</b> | \$258,891       | \$116,644      |
| Expenditures During FY 13:             | <b>\$47,223</b> | \$253,093       | \$105,918      |
| Per Capita Revenue:                    | <b>\$247</b>    | \$648           | \$296          |
| Per Capita Expenditures:               | <b>\$202</b>    | \$644           | \$284          |
| Revenues over (under) Expenditures:    | <b>\$10,669</b> | \$5,798         | \$8,961        |
| Ratio of Fund Balance to Expenditures: | <b>94.38%</b>   | 284.63%         | 169.99%        |
| Ending Fund Balance for FY 13:         | <b>\$44,570</b> | \$308,514       | \$170,510      |
| Per Capita Ending Fund Balance:        | <b>\$190</b>    | \$830           | \$486          |

**Equity**

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$</b>      | \$3,935         | \$             |
| Total Unreserved Funds: | <b>\$</b>      | \$29,757        | \$             |

**Net Assets**

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$</b>       | \$118,520       | \$21,864       |
| Total Unrestricted Net Assets: | <b>\$44,570</b> | \$28,307        | \$82,892       |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

|                                   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 13:       | <b>\$81.420</b>       | \$446,143              | \$40,000              |
| Per Capita Debt:                  | <b>\$348</b>          | \$1,094                | \$87                  |
| General Obligation Debt over EAV: | <b>0.00%</b>          | 0.31%                  | 0.00%                 |

**Enterprise Funds**

|   | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 13:            | <b>\$295.371</b>      | \$801,180              | \$385,460             |
| Per Capita Beginning Retained Earnings for FY 13: | <b>\$1.262</b>        | \$2,375                | \$942                 |
| Revenue Collected During FY 13:                   | <b>\$19.708</b>       | \$245,949              | \$87,485              |
| Expenditures During FY 13:                        | <b>\$32.675</b>       | \$230,578              | \$92,361              |
| Per Capita Revenue:                               | <b>\$84</b>           | \$656                  | \$233                 |
| Per Capita Expenditures:                          | <b>\$140</b>          | \$653                  | \$252                 |
| Operating Income (loss):                          | <b>-\$12.967</b>      | \$15,371               | \$                    |
| Ratio of Retained Earnings to Expenditures:       | <b>864.28%</b>        | 422.27%                | 345.91%               |
| Ending Retained Earnings for FY 13:               | <b>\$282.404</b>      | \$826,854              | \$391,069             |
| Per Capita Ending Retained Earnings:              | <b>\$1.207</b>        | \$2,407                | \$947                 |