



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,116,696	\$9,138,980	\$2,661,046
Per Capita Debt:	\$162	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$30,774,731	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,602	\$1,565	\$1,188
Revenue Collected During FY 13:	\$7,145,027	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$6,535,053	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$372	\$472	\$341
Per Capita Expenditures:	\$340	\$434	\$308
Operating Income (loss):	\$609,974	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	480.99%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$31,432,922	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,636	\$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:	\$43,094	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$117	\$815	\$458
Revenue Collected During FY 13:	\$78,809	\$258,891	\$116,644
Expenditures During FY 13:	\$75,570	\$253,093	\$105,918
Per Capita Revenue:	\$215	\$648	\$296
Per Capita Expenditures:	\$206	\$644	\$284
Revenues over (under) Expenditures:	\$3,239	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	61.31%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$46,333	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$126	\$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:	\$32,750	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$17,432	\$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:	\$125.000	\$446,143	\$40,000
Per Capita Debt:	\$341	\$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:	\$1,041,462	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2,838	\$2,375	\$942
Revenue Collected During FY 13:	\$212,835	\$245,949	\$87,485
Expenditures During FY 13:	\$231,844	\$230,578	\$92,361
Per Capita Revenue:	\$580	\$656	\$233
Per Capita Expenditures:	\$632	\$653	\$252
Operating Income (loss):	-\$19,009	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	441.01%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1,022,453	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2,786	\$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:	\$101.957	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$953	\$815	\$458
Revenue Collected During FY 13:	\$19.141	\$258,891	\$116,644
Expenditures During FY 13:	\$17.424	\$253,093	\$105,918
Per Capita Revenue:	\$179	\$648	\$296
Per Capita Expenditures:	\$163	\$644	\$284
Revenues over (under) Expenditures:	\$1.717	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	600.52%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$104.634	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$978	\$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:	\$25.922	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$72.325	\$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:	\$100,828	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$942	\$2,375	\$942
Revenue Collected During FY 13:	\$29,692	\$245,949	\$87,485
Expenditures During FY 13:	\$29,021	\$230,578	\$92,361
Per Capita Revenue:	\$277	\$656	\$233
Per Capita Expenditures:	\$271	\$653	\$252
Operating Income (loss):	\$671	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	344.33%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$99,929	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$934	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$34.411	\$9,138,980	\$2,661,046
Per Capita Debt:	\$21	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$473.836	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$286	\$1,565	\$1,188
Revenue Collected During FY 13:	\$453.250	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$499.755	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$274	\$472	\$341
Per Capita Expenditures:	\$302	\$434	\$308
Operating Income (loss):	-\$46.505	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	85.51%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$427.331	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$258	\$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:	\$5,881,202	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$695	\$570	\$402
Revenue Collected During FY 13:	\$5,916,526	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$6,490,375	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$699	\$789	\$625
Per Capita Expenditures:	\$767	\$754	\$593
Revenues over (under) Expenditures:	-\$573,849	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	81.77%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$5,307,353	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$627	\$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:	\$1,377,962	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$3,929,391	\$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:	\$21.125.392	\$9,138,980	\$2,661,046
Per Capita Debt:	\$2.496	\$1,390	\$672
General Obligation Debt over EAV:	15.07%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$7.261.176	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$858	\$1,565	\$1,188
Revenue Collected During FY 13:	\$3.598.783	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$3.128.372	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$425	\$472	\$341
Per Capita Expenditures:	\$370	\$434	\$308
Operating Income (loss):	\$470.411	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	247.14%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$7.731.587	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$913	\$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:	\$47,706	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$214	\$815	\$458
Revenue Collected During FY 13:	\$53,021	\$258,891	\$116,644
Expenditures During FY 13:	\$33,298	\$253,093	\$105,918
Per Capita Revenue:	\$238	\$648	\$296
Per Capita Expenditures:	\$149	\$644	\$284
Revenues over (under) Expenditures:	\$19,723	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	202.50%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$67,429	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$302	\$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:	\$58,921	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$10,851	\$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:	\$30.737	\$446,143	\$40,000
Per Capita Debt:	\$138	\$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:	\$532.590	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2.388	\$2,375	\$942
Revenue Collected During FY 13:	\$40.206	\$245,949	\$87,485
Expenditures During FY 13:	\$45.577	\$230,578	\$92,361
Per Capita Revenue:	\$180	\$656	\$233
Per Capita Expenditures:	\$204	\$653	\$252
Operating Income (loss):	-\$5.371	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	1156.77%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$527.219	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2.364	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Johnsburg Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,135,498**

Equalized Assessed Valuation: **\$222,439,679**

Population: **6,734**

Employees:

 Full Time: **20**

 Part Time: **5**

 Salaries Paid: **\$1,231,728**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,080,160	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$457	\$570	\$402
Revenue Collected During FY 13:	\$4,035,160	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$2,834,843	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$599	\$789	\$625
Per Capita Expenditures:	\$421	\$754	\$593
Revenues over (under) Expenditures:	\$1,200,317	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	150.23%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$4,258,857	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$632	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$840,975	\$10,159	\$
Total Unreserved Funds:	\$3,417,882	\$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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,068,543	\$9,138,980	\$2,661,046
Per Capita Debt:	\$604	\$1,390	\$672
General Obligation Debt over EAV:	0.56%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4,895,502	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$727	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1,121,433	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$734,785	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$167	\$472	\$341
Per Capita Expenditures:	\$109	\$434	\$308
Operating Income (loss):	\$386,648	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	725.67%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$5,332,150	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$792	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Johnsonville Village**

Unit Code: 096/030/32 County: Wayne

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$31,350

Equalized Assessed Valuation: \$253,655

Population: 69

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$3,450

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$69,692	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$1.010	\$815	\$458
Revenue Collected During FY 13:	\$14,134	\$258,891	\$116,644
Expenditures During FY 13:	\$11,386	\$253,093	\$105,918
Per Capita Revenue:	\$205	\$648	\$296
Per Capita Expenditures:	\$165	\$644	\$284
Revenues over (under) Expenditures:	\$2,748	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	636.22%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$72,440	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$1.050	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$72,440	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name: **Johnston City City**

Unit Code: **100/060/30** County: **Williamson**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,075,000**

Equalized Assessed Valuation: **\$18,042,879**

Population: **3,531**

Employees:

 Full Time: **17**

 Part Time: **25**

 Salaries Paid: **\$706,739**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$727,947	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$206	\$570	\$402
Revenue Collected During FY 13:	\$2,436,943	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1,654,072	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$690	\$789	\$625
Per Capita Expenditures:	\$468	\$754	\$593
Revenues over (under) Expenditures:	\$782,871	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	91.34%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$1,510,818	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$428	\$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:	\$643,237	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$867,580	\$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:	\$329.246	\$9,138,980	\$2,661,046
Per Capita Debt:	\$93	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$6,070,449	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,719	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1,592,058	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1,235,752	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$451	\$472	\$341
Per Capita Expenditures:	\$350	\$434	\$308
Operating Income (loss):	\$356,306	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	520.07%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$6,426,755	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,820	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Joliet City**

Unit Code: **099/055/30** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$312,897,736**

Equalized Assessed Valuation: **\$2,543,920,043**

Population: **147,806**

Employees:

 Full Time: **756**

 Part Time: **75**

 Salaries Paid: **\$84,742,476**

Blended Component Units

Number Submitted = 2

Joliet Firefighters' Pension Fund

Joliet Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$56,653,643	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$383	\$471	\$396
Revenue Collected During FY 13:	\$181,362,866	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$171,437,919	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$1,227	\$1,023	\$974
Per Capita Expenditures:	\$1,160	\$970	\$926
Revenues over (under) Expenditures:	\$9,924,947	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	37.66%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$64,566,787	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$437	\$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:	\$21,276,963	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	-\$65,588,191	\$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:	\$61,420,320	\$82,635,224	\$52,719,667
Per Capita Debt:	\$416	\$1,507	\$1,372
General Obligation Debt over EAV:	0.30%	14.27%	3.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$261,622,948	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	\$1,770	\$1,344	\$1,047
Revenue Collected During FY 13:	\$46,641,974	\$20,765,663	\$12,610,524
Expenditures During FY 13:	\$44,539,062	\$20,304,688	\$11,924,922
Per Capita Revenue:	\$316	\$386	\$287
Per Capita Expenditures:	\$301	\$377	\$289
Operating Income (loss):	\$2,102,912	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	592.12%	430.94%	378.25%
Ending Retained Earnings for FY 13:	\$263,725,860	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	\$1,784	\$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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$907.404	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$498	\$570	\$402
Revenue Collected During FY 13:	\$703.472	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$616.426	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$386	\$789	\$625
Per Capita Expenditures:	\$339	\$754	\$593
Revenues over (under) Expenditures:	\$87.046	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	161.33%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$994.450	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$546	\$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:	\$219.528	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$884.792	\$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:	\$	\$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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,352,825	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,292	\$1,565	\$1,188
Revenue Collected During FY 13:	\$662,098	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$502,308	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$364	\$472	\$341
Per Capita Expenditures:	\$276	\$434	\$308
Operating Income (loss):	\$159,790	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	500.21%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$2,512,615	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,380	\$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:	\$244,779	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$686	\$815	\$458
Revenue Collected During FY 13:	\$122,220	\$258,891	\$116,644
Expenditures During FY 13:	\$114,914	\$253,093	\$105,918
Per Capita Revenue:	\$342	\$648	\$296
Per Capita Expenditures:	\$322	\$644	\$284
Revenues over (under) Expenditures:	\$7,306	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	220.31%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$253,162	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$709	\$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:	\$135,820	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$117,342	\$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:	\$312,505	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$875	\$2,375	\$942
Revenue Collected During FY 13:	\$74,500	\$245,949	\$87,485
Expenditures During FY 13:	\$52,974	\$230,578	\$92,361
Per Capita Revenue:	\$209	\$656	\$233
Per Capita Expenditures:	\$148	\$653	\$252
Operating Income (loss):	\$21,526	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	628.52%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$332,954	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$933	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Joy Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$598,214**

Equalized Assessed Valuation: **\$2,884,933**

Population: **421**

Employees:

 Full Time: **2**

 Part Time: **3**

 Salaries Paid: **\$57,768**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$112.113	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$266	\$815	\$458
Revenue Collected During FY 13:	\$163.882	\$258,891	\$116,644
Expenditures During FY 13:	\$138.597	\$253,093	\$105,918
Per Capita Revenue:	\$389	\$648	\$296
Per Capita Expenditures:	\$329	\$644	\$284
Revenues over (under) Expenditures:	\$25.285	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	99.13%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$137.398	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$326	\$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:	\$32.567	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$104.831	\$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:	\$120.312	\$446,143	\$40,000
Per Capita Debt:	\$286	\$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:	\$618.724	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.470	\$2,375	\$942
Revenue Collected During FY 13:	\$392.590	\$245,949	\$87,485
Expenditures During FY 13:	\$190.748	\$230,578	\$92,361
Per Capita Revenue:	\$933	\$656	\$233
Per Capita Expenditures:	\$453	\$653	\$252
Operating Income (loss):	\$201.842	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	430.18%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$820.566	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.949	\$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:	\$153,838	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$1.193	\$815	\$458
Revenue Collected During FY 13:	\$22,228	\$258,891	\$116,644
Expenditures During FY 13:	\$11,656	\$253,093	\$105,918
Per Capita Revenue:	\$172	\$648	\$296
Per Capita Expenditures:	\$90	\$644	\$284
Revenues over (under) Expenditures:	\$10,572	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	1357.61%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$158,243	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$1,227	\$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:	\$24,703	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$117,412	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name: **Justice Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,748,618**

Equalized Assessed Valuation: **\$164,973,640**

Population: **12,926**

Employees:

 Full Time: **45**

 Part Time: **38**

 Salaries Paid: **\$3,116,220**

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:	\$2,916,476	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$226	\$570	\$402
Revenue Collected During FY 13:	\$8,479,159	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$7,386,086	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$656	\$789	\$625
Per Capita Expenditures:	\$571	\$754	\$593
Revenues over (under) Expenditures:	\$1,093,073	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	46.13%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$3,407,377	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$264	\$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:	\$3,109,079	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$12,594,190	\$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:	\$13,664,173	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.057	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,441,589	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$112	\$1,565	\$1,188
Revenue Collected During FY 13:	\$750,896	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$508,927	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$58	\$472	\$341
Per Capita Expenditures:	\$39	\$434	\$308
Operating Income (loss):	\$241,969	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	330.81%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$1,683,558	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$130	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kampsville Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$206,410**

Equalized Assessed Valuation: **\$2,707,245**

Population: **350**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$11,439**

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:	\$109,726	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$314	\$815	\$458
Revenue Collected During FY 13:	\$102,127	\$258,891	\$116,644
Expenditures During FY 13:	\$81,402	\$253,093	\$105,918
Per Capita Revenue:	\$292	\$648	\$296
Per Capita Expenditures:	\$233	\$644	\$284
Revenues over (under) Expenditures:	\$20,725	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	161.10%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$131,141	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$375	\$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:	\$58,721	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$34,420	\$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:	\$330,867	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$945	\$2,375	\$942
Revenue Collected During FY 13:	\$85,734	\$245,949	\$87,485
Expenditures During FY 13:	\$91,745	\$230,578	\$92,361
Per Capita Revenue:	\$245	\$656	\$233
Per Capita Expenditures:	\$262	\$653	\$252
Operating Income (loss):	-\$6,011	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	355.61%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$326,256	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$932	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kane Village**

Unit Code: **031/030/32** County: **Greene**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$355,500**

Equalized Assessed Valuation: **\$1,534,983**

Population: **1,500**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$31,024**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$132.505	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$88	\$570	\$402
Revenue Collected During FY 13:	\$84.834	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$73.755	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$57	\$789	\$625
Per Capita Expenditures:	\$49	\$754	\$593
Revenues over (under) Expenditures:	\$11.079	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	194.68%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$143.584	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$96	\$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:	\$26.676	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$116.908	\$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:	\$600.000	\$9,138,980	\$2,661,046
Per Capita Debt:	\$400	\$1,390	\$672
General Obligation Debt over EAV:	39.09%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$665.743	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$444	\$1,565	\$1,188
Revenue Collected During FY 13:	\$111.419	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$115.751	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$74	\$472	\$341
Per Capita Expenditures:	\$77	\$434	\$308
Operating Income (loss):	-\$4.332	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	571.41%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$661.411	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$441	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kaneville Village**

Unit Code: **045/110/32** County: **Kane**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$250,543**

Equalized Assessed Valuation: **\$9,740,091**

Population: **484**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$5,520**

Blended Component Units

Number Submitted = **2**

Motor Fuel Tax

Road & Bridge Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$152,995	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$316	\$815	\$458
Revenue Collected During FY 13:	\$108,584	\$258,891	\$116,644
Expenditures During FY 13:	\$73,631	\$253,093	\$105,918
Per Capita Revenue:	\$224	\$648	\$296
Per Capita Expenditures:	\$152	\$644	\$284
Revenues over (under) Expenditures:	\$34,953	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	255.90%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$188,424	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$389	\$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:	\$	\$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: **Kangley Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$188,000**

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

Population: **251**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$4,011**

Blended Component Units

Number Submitted = **1**

Kangley Village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$167,220	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$666	\$815	\$458
Revenue Collected During FY 13:	\$53,866	\$258,891	\$116,644
Expenditures During FY 13:	\$64,687	\$253,093	\$105,918
Per Capita Revenue:	\$215	\$648	\$296
Per Capita Expenditures:	\$258	\$644	\$284
Revenues over (under) Expenditures:	-\$10,821	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	241.78%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$156,399	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$623	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$67,002	\$3,935	\$
Total Unreserved Funds:	\$89,398	\$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 Greater than 25,000

Local Government Profile

Unit Name:	Kankakee City		
Unit Code:	046/060/30	County:	Kankakee
Fiscal Year End:	4/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,158,598		
Equalized Assessed Valuation:	\$252,402,916		
Population:	27,537		
Employees:			
Full Time:	319		
Part Time:	38		
Salaries Paid:	\$16,201,183		

Blended Component Units	
Number Submitted =	2
Community Development Agency	
Environmental Services Utility	

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$4,596,544	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$167	\$471	\$396
Revenue Collected During FY 13:	\$41,265,468	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$37,937,772	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$1,499	\$1,023	\$974
Per Capita Expenditures:	\$1,378	\$970	\$926
Revenues over (under) Expenditures:	\$3,327,696	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	15.95%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$6,052,708	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$220	\$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:	\$6,269,132	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	-\$44,221,392	\$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:	\$99,867,118	\$82,635,224	\$52,719,667
Per Capita Debt:	\$3.627	\$1,507	\$1,372
General Obligation Debt over EAV:	24.41%	14.27%	3.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$25,045,326	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	\$910	\$1,344	\$1,047
Revenue Collected During FY 13:	\$12,610,524	\$20,765,663	\$12,610,524
Expenditures During FY 13:	\$14,495,136	\$20,304,688	\$11,924,922
Per Capita Revenue:	\$458	\$386	\$287
Per Capita Expenditures:	\$526	\$377	\$289
Operating Income (loss):	-\$1,884,612	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	156.59%	430.94%	378.25%
Ending Retained Earnings for FY 13:	\$22,698,013	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	\$824	\$1,359	\$1,125



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kansas Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$810,950**

Equalized Assessed Valuation: **\$4,150,518**

Population: **842**

Employees:

 Full Time: **3**

 Part Time: **14**

 Salaries Paid: **\$144,352**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$482,594	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$573	\$815	\$458
Revenue Collected During FY 13:	\$199,915	\$258,891	\$116,644
Expenditures During FY 13:	\$199,180	\$253,093	\$105,918
Per Capita Revenue:	\$237	\$648	\$296
Per Capita Expenditures:	\$237	\$644	\$284
Revenues over (under) Expenditures:	\$735	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	221.74%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$441,665	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$525	\$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:	\$61,170	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$380,495	\$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:	\$752,544	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$894	\$2,375	\$942
Revenue Collected During FY 13:	\$144,882	\$245,949	\$87,485
Expenditures During FY 13:	\$132,902	\$230,578	\$92,361
Per Capita Revenue:	\$172	\$656	\$233
Per Capita Expenditures:	\$158	\$653	\$252
Operating Income (loss):	\$11,980	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	575.25%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$764,524	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$908	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kappa Village**

Unit Code: 102/040/32 County: Woodford

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$18,301

Equalized Assessed Valuation: \$3,936,889

Population: 227

Employees:

 Full Time: 9

 Part Time: 2

 Salaries Paid: \$11,119

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$101,876	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$449	\$815	\$458
Revenue Collected During FY 13:	\$75,984	\$258,891	\$116,644
Expenditures During FY 13:	\$83,704	\$253,093	\$105,918
Per Capita Revenue:	\$335	\$648	\$296
Per Capita Expenditures:	\$369	\$644	\$284
Revenues over (under) Expenditures:	-\$7,720	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	112.49%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$94,156	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$415	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,456	\$3,935	\$
Total Unreserved Funds:	\$88,610	\$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: **Karnak Village**

Unit Code: 077/010/32 County: Pulaski

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$148,100

Equalized Assessed Valuation: \$1,285,361

Population: 499

Employees:

 Full Time: 3

 Part Time: 4

 Salaries Paid: \$102,550

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:	\$37,311	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$75	\$815	\$458
Revenue Collected During FY 13:	\$156,435	\$258,891	\$116,644
Expenditures During FY 13:	\$160,695	\$253,093	\$105,918
Per Capita Revenue:	\$313	\$648	\$296
Per Capita Expenditures:	\$322	\$644	\$284
Revenues over (under) Expenditures:	-\$4,260	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	34.60%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$55,595	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$111	\$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:	\$46,067	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$9,528	\$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:	\$266.361	\$446,143	\$40,000
Per Capita Debt:	\$534	\$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:	\$1,248,666	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2,502	\$2,375	\$942
Revenue Collected During FY 13:	\$343,492	\$245,949	\$87,485
Expenditures During FY 13:	\$437,300	\$230,578	\$92,361
Per Capita Revenue:	\$688	\$656	\$233
Per Capita Expenditures:	\$876	\$653	\$252
Operating Income (loss):	-\$93,808	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	262.59%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1,148,314	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2,301	\$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="\$26.872"/>	<input type="text" value="\$305,255"/>	<input type="text" value="\$161,015"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$1.919"/>	<input type="text" value="\$815"/>	<input type="text" value="\$458"/>
Revenue Collected During FY 13:	<input type="text" value="\$3.384"/>	<input type="text" value="\$258,891"/>	<input type="text" value="\$116,644"/>
Expenditures During FY 13:	<input type="text" value="\$1.941"/>	<input type="text" value="\$253,093"/>	<input type="text" value="\$105,918"/>
Per Capita Revenue:	<input type="text" value="\$242"/>	<input type="text" value="\$648"/>	<input type="text" value="\$296"/>
Per Capita Expenditures:	<input type="text" value="\$139"/>	<input type="text" value="\$644"/>	<input type="text" value="\$284"/>
Revenues over (under) Expenditures:	<input type="text" value="\$1.443"/>	<input type="text" value="\$5,798"/>	<input type="text" value="\$8,961"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="1464.91%"/>	<input type="text" value="284.63%"/>	<input type="text" value="169.99%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$28.434"/>	<input type="text" value="\$308,514"/>	<input type="text" value="\$170,510"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$2.031"/>	<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="\$28.434"/>	<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="\$"/>	<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

	<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

<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="\$52.255"/>	<input type="text" value="\$305,255"/>	<input type="text" value="\$161,015"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$630"/>	<input type="text" value="\$815"/>	<input type="text" value="\$458"/>
Revenue Collected During FY 13:	<input type="text" value="\$13.693"/>	<input type="text" value="\$258,891"/>	<input type="text" value="\$116,644"/>
Expenditures During FY 13:	<input type="text" value="\$12.937"/>	<input type="text" value="\$253,093"/>	<input type="text" value="\$105,918"/>
Per Capita Revenue:	<input type="text" value="\$165"/>	<input type="text" value="\$648"/>	<input type="text" value="\$296"/>
Per Capita Expenditures:	<input type="text" value="\$156"/>	<input type="text" value="\$644"/>	<input type="text" value="\$284"/>
Revenues over (under) Expenditures:	<input type="text" value="\$756"/>	<input type="text" value="\$5,798"/>	<input type="text" value="\$8,961"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="402.71%"/>	<input type="text" value="284.63%"/>	<input type="text" value="169.99%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$52.099"/>	<input type="text" value="\$308,514"/>	<input type="text" value="\$170,510"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$628"/>	<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="\$"/>	<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="\$19.959"/>	<input type="text" value="\$118,520"/>	<input type="text" value="\$21,864"/>
Total Unrestricted Net Assets:	<input type="text" value="\$13.847"/>	<input type="text" value="\$28,307"/>	<input type="text" value="\$82,892"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$22.000	\$446,143	\$40,000
Per Capita Debt:	\$265	\$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:	\$214.930	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2.590	\$2,375	\$942
Revenue Collected During FY 13:	\$18.245	\$245,949	\$87,485
Expenditures During FY 13:	\$38.430	\$230,578	\$92,361
Per Capita Revenue:	\$220	\$656	\$233
Per Capita Expenditures:	\$463	\$653	\$252
Operating Income (loss):	-\$20.185	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	506.75%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$194.745	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2.346	\$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:	\$39,828	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$114	\$815	\$458
Revenue Collected During FY 13:	\$39,104	\$258,891	\$116,644
Expenditures During FY 13:	\$46,239	\$253,093	\$105,918
Per Capita Revenue:	\$112	\$648	\$296
Per Capita Expenditures:	\$132	\$644	\$284
Revenues over (under) Expenditures:	-\$7,135	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	70.70%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$32,693	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$93	\$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:	\$10,383	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$22,310	\$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:	\$208.000	\$446,143	\$40,000
Per Capita Debt:	\$594	\$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:	\$633.166	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.809	\$2,375	\$942
Revenue Collected During FY 13:	\$54.621	\$245,949	\$87,485
Expenditures During FY 13:	\$99.720	\$230,578	\$92,361
Per Capita Revenue:	\$156	\$656	\$233
Per Capita Expenditures:	\$285	\$653	\$252
Operating Income (loss):	-\$45.099	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	589.72%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$588.067	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.680	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keithsburg City**

Unit Code: **066/020/30** County: **Mercer**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$664,737**

Equalized Assessed Valuation: **\$3,741,488**

Population: **700**

Employees:

 Full Time: **3**

 Part Time: **17**

 Salaries Paid: **\$97,445**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$436,033	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$623	\$815	\$458
Revenue Collected During FY 13:	\$1,019,070	\$258,891	\$116,644
Expenditures During FY 13:	\$1,036,353	\$253,093	\$105,918
Per Capita Revenue:	\$1,456	\$648	\$296
Per Capita Expenditures:	\$1,481	\$644	\$284
Revenues over (under) Expenditures:	-\$17,283	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	40.41%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$418,750	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$598	\$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:	\$419,654	\$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:	\$693.390	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$991	\$2,375	\$942
Revenue Collected During FY 13:	\$164.640	\$245,949	\$87,485
Expenditures During FY 13:	\$209.380	\$230,578	\$92,361
Per Capita Revenue:	\$235	\$656	\$233
Per Capita Expenditures:	\$299	\$653	\$252
Operating Income (loss):	-\$44.740	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	309.80%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$648.650	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$927	\$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:	\$47,949	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$182	\$815	\$458
Revenue Collected During FY 13:	\$41,851	\$258,891	\$116,644
Expenditures During FY 13:	\$32,831	\$253,093	\$105,918
Per Capita Revenue:	\$159	\$648	\$296
Per Capita Expenditures:	\$125	\$644	\$284
Revenues over (under) Expenditures:	\$9,020	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	219.90%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$72,195	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$275	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$32,027	\$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: **Kempton Village**

Unit Code: **027/025/32** County: **Ford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$314,636**

Equalized Assessed Valuation: **\$1,468,271**

Population: **231**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$16,902**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$159,225	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$689	\$815	\$458
Revenue Collected During FY 13:	\$85,374	\$258,891	\$116,644
Expenditures During FY 13:	\$80,262	\$253,093	\$105,918
Per Capita Revenue:	\$370	\$648	\$296
Per Capita Expenditures:	\$347	\$644	\$284
Revenues over (under) Expenditures:	\$5,112	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	143.57%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$115,231	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$499	\$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:	\$75,882	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$39,349	\$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:	\$58.000	\$446,143	\$40,000
Per Capita Debt:	\$251	\$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:	-\$31.681	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	-\$137	\$2,375	\$942
Revenue Collected During FY 13:	\$36.748	\$245,949	\$87,485
Expenditures During FY 13:	\$29.017	\$230,578	\$92,361
Per Capita Revenue:	\$159	\$656	\$233
Per Capita Expenditures:	\$126	\$653	\$252
Operating Income (loss):	\$7.731	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	86.69%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$25.156	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$109	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kenilworth Village**

Unit Code: **016/290/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,902,423**

Equalized Assessed Valuation: **\$292,920,004**

Population: **2,513**

Employees:

 Full Time: **22**

 Part Time: **10**

 Salaries Paid: **\$2,010,975**

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:	\$3,865,968	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$1,538	\$570	\$402
Revenue Collected During FY 13:	\$5,025,055	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$4,397,356	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$2,000	\$789	\$625
Per Capita Expenditures:	\$1,750	\$754	\$593
Revenues over (under) Expenditures:	\$627,699	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	102.61%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$4,512,310	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$1,796	\$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:	\$918,067	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$3,861,138	\$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:	\$15,677,557	\$9,138,980	\$2,661,046
Per Capita Debt:	\$6.239	\$1,390	\$672
General Obligation Debt over EAV:	4.07%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,755,272	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$698	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1,073,961	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$900,628	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$427	\$472	\$341
Per Capita Expenditures:	\$358	\$434	\$308
Operating Income (loss):	\$173,333	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	214.14%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$1,928,605	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$767	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kenney Village**

Unit Code: 020/025/32 County: Dewitt

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$236,166

Equalized Assessed Valuation: \$3,278,992

Population: 390

Employees:

 Full Time:

 Part Time: 15

 Salaries Paid: \$50,873

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:	\$270.857	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$695	\$815	\$458
Revenue Collected During FY 13:	\$112.947	\$258,891	\$116,644
Expenditures During FY 13:	\$96.892	\$253,093	\$105,918
Per Capita Revenue:	\$290	\$648	\$296
Per Capita Expenditures:	\$248	\$644	\$284
Revenues over (under) Expenditures:	\$16.055	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	296.12%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$286.912	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$736	\$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:	\$48.115	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$233.604	\$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:	\$118,615	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$304	\$2,375	\$942
Revenue Collected During FY 13:	\$71,261	\$245,949	\$87,485
Expenditures During FY 13:	\$56,347	\$230,578	\$92,361
Per Capita Revenue:	\$183	\$656	\$233
Per Capita Expenditures:	\$144	\$653	\$252
Operating Income (loss):	\$14,914	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	236.98%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$133,529	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$342	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kewanee City**

Unit Code: **037/070/30** County: **Henry**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$104,861,291**

Equalized Assessed Valuation: **\$9,163,758**

Population: **12,916**

Employees:

 Full Time: **83**

 Part Time: **20**

 Salaries Paid: **\$4,453,674**

Blended Component Units

Number Submitted = 3

Cemetery

Kewanee Fire Pension Trust

Kewanee Police Pension Trust

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$6,083,386	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$471	\$570	\$402
Revenue Collected During FY 13:	\$7,987,833	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$6,583,247	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$618	\$789	\$625
Per Capita Expenditures:	\$510	\$754	\$593
Revenues over (under) Expenditures:	\$1,404,586	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	96.15%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$6,329,637	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$490	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,692,862	\$10,159	\$
Total Unreserved Funds:	\$4,636,775	\$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 YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$13,844,146	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.072	\$1,390	\$672
General Obligation Debt over EAV:	136.92%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,646,874	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$205	\$1,565	\$1,188
Revenue Collected During FY 13:	\$4,936,488	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$4,211,055	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$382	\$472	\$341
Per Capita Expenditures:	\$326	\$434	\$308
Operating Income (loss):	\$725,433	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	60.40%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$2,543,455	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$197	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keyesport Village**

Unit Code: 014/055/32 County: Clinton

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$146,000

Equalized Assessed Valuation: \$3,386,795

Population: 722

Employees:

 Full Time: 1

 Part Time: 9

 Salaries Paid: \$81,137

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$113,347	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$157	\$815	\$458
Revenue Collected During FY 13:	\$114,714	\$258,891	\$116,644
Expenditures During FY 13:	\$152,837	\$253,093	\$105,918
Per Capita Revenue:	\$159	\$648	\$296
Per Capita Expenditures:	\$212	\$644	\$284
Revenues over (under) Expenditures:	-\$38,123	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	49.22%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$75,224	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$104	\$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:	\$27,475	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$47,749	\$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:	\$188.739	\$446,143	\$40,000
Per Capita Debt:	\$261	\$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:	\$737.934	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.022	\$2,375	\$942
Revenue Collected During FY 13:	\$223.888	\$245,949	\$87,485
Expenditures During FY 13:	\$197.085	\$230,578	\$92,361
Per Capita Revenue:	\$310	\$656	\$233
Per Capita Expenditures:	\$273	\$653	\$252
Operating Income (loss):	\$26.803	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	388.02%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$764.737	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.059	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kilbourne Village**

Unit Code: **060/030/32** County: **Mason**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$156,400**

Equalized Assessed Valuation: **\$1,615,603**

Population: **300**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$29,534**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$433,219	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$1,444	\$815	\$458
Revenue Collected During FY 13:	\$113,117	\$258,891	\$116,644
Expenditures During FY 13:	\$80,434	\$253,093	\$105,918
Per Capita Revenue:	\$377	\$648	\$296
Per Capita Expenditures:	\$268	\$644	\$284
Revenues over (under) Expenditures:	\$32,683	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	579.24%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$465,902	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$1,553	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$465,612	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name: **Kildeer Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,660,001**

Equalized Assessed Valuation: **\$279,741,780**

Population: **3,968**

Employees:

 Full Time: **10**

 Part Time: **1**

 Salaries Paid: **\$953,138**

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:	\$2,320,178	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$585	\$570	\$402
Revenue Collected During FY 13:	\$3,871,438	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$3,369,548	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$976	\$789	\$625
Per Capita Expenditures:	\$849	\$754	\$593
Revenues over (under) Expenditures:	\$501,890	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	83.75%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$2,822,068	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$711	\$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:	\$216.823	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$3,785,397	\$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:	\$2,037,016	\$9,138,980	\$2,661,046
Per Capita Debt:	\$513	\$1,390	\$672
General Obligation Debt over EAV:	0.73%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$7,769,127	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,958	\$1,565	\$1,188
Revenue Collected During FY 13:	\$727,053	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$758,278	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$183	\$472	\$341
Per Capita Expenditures:	\$191	\$434	\$308
Operating Income (loss):	-\$31,225	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	1020.46%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$7,737,902	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,950	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kincaid Village**

Unit Code: 011/030/32 County: Christian

Fiscal Year End: 4/30/2013

Accounting Method: Combination

Appropriation or Budget: \$1,145,565

Equalized Assessed Valuation: \$10,300,307

Population: 1,353

Employees:

 Full Time: 6

 Part Time: 10

 Salaries Paid: \$255,902

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$247,331	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$183	\$570	\$402
Revenue Collected During FY 13:	\$389,488	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$349,803	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$288	\$789	\$625
Per Capita Expenditures:	\$259	\$754	\$593
Revenues over (under) Expenditures:	\$39,685	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	82.05%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$287,016	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$212	\$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:	\$72,004	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$215,012	\$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:	\$264.404	\$9,138,980	\$2,661,046
Per Capita Debt:	\$195	\$1,390	\$672
General Obligation Debt over EAV:	2.43%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,407,044	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,779	\$1,565	\$1,188
Revenue Collected During FY 13:	\$504,097	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$530,893	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$373	\$472	\$341
Per Capita Expenditures:	\$392	\$434	\$308
Operating Income (loss):	-\$26,796	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	448.35%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$2,380,248	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,759	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kinderhook Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$118,016**

Equalized Assessed Valuation: **\$1,582,533**

Population: **250**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$14,600**

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:	\$42,167	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$169	\$815	\$458
Revenue Collected During FY 13:	\$39,939	\$258,891	\$116,644
Expenditures During FY 13:	\$27,065	\$253,093	\$105,918
Per Capita Revenue:	\$160	\$648	\$296
Per Capita Expenditures:	\$108	\$644	\$284
Revenues over (under) Expenditures:	\$12,874	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	203.37%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$55,041	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$220	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$26,359	\$3,935	\$
Total Unreserved Funds:	\$28,682	\$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:	\$137.300	\$446,143	\$40,000
Per Capita Debt:	\$549	\$1,094	\$87
General Obligation Debt over EAV:	8.68%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$317.891	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.272	\$2,375	\$942
Revenue Collected During FY 13:	\$49.586	\$245,949	\$87,485
Expenditures During FY 13:	\$64.049	\$230,578	\$92,361
Per Capita Revenue:	\$198	\$656	\$233
Per Capita Expenditures:	\$256	\$653	\$252
Operating Income (loss):	-\$14.463	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	473.74%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$303.428	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.214	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kingston Village**

Unit Code: 019/030/32 County: Dekalb

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$861,979

Equalized Assessed Valuation: \$19,698,219

Population: 1,164

Employees:

 Full Time: 4

 Part Time: 1

 Salaries Paid: \$166,231

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$435.013	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$374	\$570	\$402
Revenue Collected During FY 13:	\$421.843	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$376.266	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$362	\$789	\$625
Per Capita Expenditures:	\$323	\$754	\$593
Revenues over (under) Expenditures:	\$45.577	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	114.44%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$430.590	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$370	\$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:	\$	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$448.333	\$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:	\$157.573	\$9,138,980	\$2,661,046
Per Capita Debt:	\$135	\$1,390	\$672
General Obligation Debt over EAV:	0.28%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	-\$103.662	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	-\$89	\$1,565	\$1,188
Revenue Collected During FY 13:	\$411.467	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$299.323	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$353	\$472	\$341
Per Capita Expenditures:	\$257	\$434	\$308
Operating Income (loss):	\$112.144	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	19.54%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$58.482	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$50	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kingston Mines Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$258,330**

Equalized Assessed Valuation: **\$3,513,631**

Population: **302**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$22,080**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$160.691	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$532	\$815	\$458
Revenue Collected During FY 13:	\$96.877	\$258,891	\$116,644
Expenditures During FY 13:	\$67.248	\$253,093	\$105,918
Per Capita Revenue:	\$321	\$648	\$296
Per Capita Expenditures:	\$223	\$644	\$284
Revenues over (under) Expenditures:	\$29.629	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	265.54%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$178.568	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$591	\$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:	\$46.717	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$131.851	\$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:	\$141.811	\$446,143	\$40,000
Per Capita Debt:	\$470	\$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:	\$407.561	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.350	\$2,375	\$942
Revenue Collected During FY 13:	\$105.433	\$245,949	\$87,485
Expenditures During FY 13:	\$103.005	\$230,578	\$92,361
Per Capita Revenue:	\$349	\$656	\$233
Per Capita Expenditures:	\$341	\$653	\$252
Operating Income (loss):	\$2.428	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	409.44%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$421.741	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.396	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kinmundy City**

Unit Code: 058/040/30 County: Marion

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,172,402

Equalized Assessed Valuation: \$3,438,597

Population: 796

Employees:

 Full Time: 4

 Part Time: 5

 Salaries Paid: \$160,430

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:	\$110.824	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$139	\$815	\$458
Revenue Collected During FY 13:	\$216.038	\$258,891	\$116,644
Expenditures During FY 13:	\$244.037	\$253,093	\$105,918
Per Capita Revenue:	\$271	\$648	\$296
Per Capita Expenditures:	\$307	\$644	\$284
Revenues over (under) Expenditures:	-\$27.999	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	29.01%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$70.799	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$89	\$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:	\$62.709	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$8.090	\$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:	\$1,903,000	\$446,143	\$40,000
Per Capita Debt:	\$2.391	\$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:	\$3,005,001	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$3.775	\$2,375	\$942
Revenue Collected During FY 13:	\$887,731	\$245,949	\$87,485
Expenditures During FY 13:	\$385,653	\$230,578	\$92,361
Per Capita Revenue:	\$1.115	\$656	\$233
Per Capita Expenditures:	\$484	\$653	\$252
Operating Income (loss):	\$502,078	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	914.01%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$3,524,913	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$4.428	\$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:	\$139,750	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$1,215	\$815	\$458
Revenue Collected During FY 13:	\$61,388	\$258,891	\$116,644
Expenditures During FY 13:	\$50,111	\$253,093	\$105,918
Per Capita Revenue:	\$534	\$648	\$296
Per Capita Expenditures:	\$436	\$644	\$284
Revenues over (under) Expenditures:	\$11,277	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	301.38%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$151,027	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$1,313	\$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:	\$26,024	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$125,003	\$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:	\$258,039	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2,244	\$2,375	\$942
Revenue Collected During FY 13:	\$18,530	\$245,949	\$87,485
Expenditures During FY 13:	\$49,870	\$230,578	\$92,361
Per Capita Revenue:	\$161	\$656	\$233
Per Capita Expenditures:	\$434	\$653	\$252
Operating Income (loss):	-\$31,340	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	454.58%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$226,699	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1,971	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kirkland Village**

Unit Code: **019/035/32** County: **Dekalb**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,002,345**

Equalized Assessed Valuation: **\$23,385,896**

Population: **1,744**

Employees:

 Full Time: **6**

 Part Time: **6**

 Salaries Paid: **\$456,353**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$981,591	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$563	\$570	\$402
Revenue Collected During FY 13:	\$1,070,492	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$964,026	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$614	\$789	\$625
Per Capita Expenditures:	\$553	\$754	\$593
Revenues over (under) Expenditures:	\$106,466	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	75.83%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$731,044	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$419	\$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:	\$410,746	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$331,798	\$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:	\$13.136	\$9,138,980	\$2,661,046
Per Capita Debt:	\$8	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,828,100	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.048	\$1,565	\$1,188
Revenue Collected During FY 13:	\$297,601	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$316,260	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$171	\$472	\$341
Per Capita Expenditures:	\$181	\$434	\$308
Operating Income (loss):	-\$18,659	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	685.02%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$2,166,454	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,242	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kirkwood Village**

Unit Code: 094/015/32 County: Warren

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,156,338

Equalized Assessed Valuation: \$4,729,902

Population: 714

Employees:

 Full Time: 1

 Part Time: 9

 Salaries Paid: \$68,811

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$287,768	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$403	\$815	\$458
Revenue Collected During FY 13:	\$235,957	\$258,891	\$116,644
Expenditures During FY 13:	\$188,721	\$253,093	\$105,918
Per Capita Revenue:	\$330	\$648	\$296
Per Capita Expenditures:	\$264	\$644	\$284
Revenues over (under) Expenditures:	\$47,236	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	177.51%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$335,004	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$469	\$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:	\$302,123	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$32,881	\$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:	\$3.111.085	\$446,143	\$40,000
Per Capita Debt:	\$4.357	\$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:	\$960.632	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.345	\$2,375	\$942
Revenue Collected During FY 13:	\$1.378.630	\$245,949	\$87,485
Expenditures During FY 13:	\$198.130	\$230,578	\$92,361
Per Capita Revenue:	\$1.931	\$656	\$233
Per Capita Expenditures:	\$277	\$653	\$252
Operating Income (loss):	\$1.180.500	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	1080.67%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$2.141.132	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2.999	\$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

Knoxville Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,578,616	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$542	\$570	\$402
Revenue Collected During FY 13:	\$1,352,450	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1,244,670	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$465	\$789	\$625
Per Capita Expenditures:	\$428	\$754	\$593
Revenues over (under) Expenditures:	\$107,780	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	134.84%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$1,678,365	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$577	\$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:	\$717,625	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$930,180	\$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:	\$1,681,305	\$9,138,980	\$2,661,046
Per Capita Debt:	\$578	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$6,277,296	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$2,156	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1,154,016	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1,021,588	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$396	\$472	\$341
Per Capita Expenditures:	\$351	\$434	\$308
Operating Income (loss):	\$132,428	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	628.05%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$6,416,093	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$2,204	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **La Grange Village**

Unit Code: **016/295/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,763,446**

Equalized Assessed Valuation: **\$600,643,631**

Population: **15,550**

Employees:

 Full Time: **96**

 Part Time: **29**

 Salaries Paid: **\$10,000,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$8,621,106	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$554	\$570	\$402
Revenue Collected During FY 13:	\$13,386,469	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$11,955,932	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$861	\$789	\$625
Per Capita Expenditures:	\$769	\$754	\$593
Revenues over (under) Expenditures:	\$1,430,537	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	78.29%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$9,360,643	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$602	\$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:	\$2,215,428	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$10,140,474	\$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:	\$10.020.000	\$9,138,980	\$2,661,046
Per Capita Debt:	\$644	\$1,390	\$672
General Obligation Debt over EAV:	1.10%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$21.483.748	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.382	\$1,565	\$1,188
Revenue Collected During FY 13:	\$5.522.882	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$5.605.730	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$355	\$472	\$341
Per Capita Expenditures:	\$360	\$434	\$308
Operating Income (loss):	-\$82.848	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	383.84%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$21.516.900	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.384	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **La Grange Park Village**

Unit Code: **016/300/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,836,968**

Equalized Assessed Valuation: **\$336,131,046**

Population: **13,579**

Employees:

 Full Time: **45**

 Part Time: **65**

 Salaries Paid: **\$4,128,756**

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:	\$3,984,598	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$293	\$570	\$402
Revenue Collected During FY 13:	\$8,365,402	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$7,216,227	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$616	\$789	\$625
Per Capita Expenditures:	\$531	\$754	\$593
Revenues over (under) Expenditures:	\$1,149,175	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	60.03%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$4,332,098	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$319	\$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:	\$1,518,683	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$4,968,255	\$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:	\$4,837,500	\$9,138,980	\$2,661,046
Per Capita Debt:	\$356	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$11,204,690	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$825	\$1,565	\$1,188
Revenue Collected During FY 13:	\$4,052,028	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$3,163,009	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$298	\$472	\$341
Per Capita Expenditures:	\$233	\$434	\$308
Operating Income (loss):	\$889,019	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	381.14%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$12,055,509	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$888	\$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:	\$130,979	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$95	\$570	\$402
Revenue Collected During FY 13:	\$407,533	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$343,746	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$294	\$789	\$625
Per Capita Expenditures:	\$248	\$754	\$593
Revenues over (under) Expenditures:	\$63,787	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	58.58%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$201,366	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$145	\$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:	\$	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$351,421	\$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:	\$	\$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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$374,973	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$271	\$1,565	\$1,188
Revenue Collected During FY 13:	\$407,967	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$386,309	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$295	\$472	\$341
Per Capita Expenditures:	\$279	\$434	\$308
Operating Income (loss):	\$21,658	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	62.13%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$240,031	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$173	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **La Moille Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,809,000**

Equalized Assessed Valuation: **\$6,871,561**

Population: **726**

Employees:

 Full Time: **2**

 Part Time: **4**

 Salaries Paid: **\$98,205**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$144,765	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$199	\$815	\$458
Revenue Collected During FY 13:	\$201,451	\$258,891	\$116,644
Expenditures During FY 13:	\$204,454	\$253,093	\$105,918
Per Capita Revenue:	\$277	\$648	\$296
Per Capita Expenditures:	\$282	\$644	\$284
Revenues over (under) Expenditures:	-\$3,003	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	72.03%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$147,262	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$203	\$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:	\$134,134	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$13,128	\$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:	\$255.918	\$446,143	\$40,000
Per Capita Debt:	\$353	\$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:	\$772.000	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.063	\$2,375	\$942
Revenue Collected During FY 13:	\$212.548	\$245,949	\$87,485
Expenditures During FY 13:	\$190.381	\$230,578	\$92,361
Per Capita Revenue:	\$293	\$656	\$233
Per Capita Expenditures:	\$262	\$653	\$252
Operating Income (loss):	\$22.167	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	414.26%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$788.667	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.086	\$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:	\$23,201	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$309	\$815	\$458
Revenue Collected During FY 13:	\$8,655	\$258,891	\$116,644
Expenditures During FY 13:	\$3,601	\$253,093	\$105,918
Per Capita Revenue:	\$115	\$648	\$296
Per Capita Expenditures:	\$48	\$644	\$284
Revenues over (under) Expenditures:	\$5,054	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	784.64%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$28,255	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$377	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,424	\$3,935	\$
Total Unreserved Funds:	\$25,830	\$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:	\$17,536	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$234	\$2,375	\$942
Revenue Collected During FY 13:	\$5,988	\$245,949	\$87,485
Expenditures During FY 13:	\$5,390	\$230,578	\$92,361
Per Capita Revenue:	\$80	\$656	\$233
Per Capita Expenditures:	\$72	\$653	\$252
Operating Income (loss):	\$598	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	336.44%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$18,134	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$242	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **La Rose Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$123,550**

Equalized Assessed Valuation: **\$1,048,617**

Population: **144**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$5,825**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$76,884	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$534	\$815	\$458
Revenue Collected During FY 13:	\$38,711	\$258,891	\$116,644
Expenditures During FY 13:	\$31,862	\$253,093	\$105,918
Per Capita Revenue:	\$269	\$648	\$296
Per Capita Expenditures:	\$221	\$644	\$284
Revenues over (under) Expenditures:	\$6,849	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	262.80%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$83,733	\$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:	\$12,554	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$71,179	\$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:	\$178,461	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1,239	\$2,375	\$942
Revenue Collected During FY 13:	\$34,891	\$245,949	\$87,485
Expenditures During FY 13:	\$34,318	\$230,578	\$92,361
Per Capita Revenue:	\$242	\$656	\$233
Per Capita Expenditures:	\$238	\$653	\$252
Operating Income (loss):	\$573	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	521.69%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$179,034	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1,243	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$25.681.393	\$9,138,980	\$2,661,046
Per Capita Debt:	\$2.462	\$1,390	\$672
General Obligation Debt over EAV:	8.83%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$14.270.134	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.368	\$1,565	\$1,188
Revenue Collected During FY 13:	\$6.529.781	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$4.100.701	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$626	\$472	\$341
Per Capita Expenditures:	\$393	\$434	\$308
Operating Income (loss):	\$2.429.080	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	407.24%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$16.699.608	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.601	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lacon City**

Unit Code: **059/015/30** County: **Marshall**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,573,330**

Equalized Assessed Valuation: **\$12,829,724**

Population: **1,880**

Employees:

 Full Time: **8**

 Part Time: **19**

 Salaries Paid: **\$337,735**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,042,714	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$555	\$570	\$402
Revenue Collected During FY 13:	\$1,658,802	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1,106,639	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$882	\$789	\$625
Per Capita Expenditures:	\$589	\$754	\$593
Revenues over (under) Expenditures:	\$552,163	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	144.12%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$1,594,877	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$848	\$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:	\$857,127	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$1,548,144	\$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:	\$809.409	\$9,138,980	\$2,661,046
Per Capita Debt:	\$431	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,200.107	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$638	\$1,565	\$1,188
Revenue Collected During FY 13:	\$402.660	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$418.542	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$214	\$472	\$341
Per Capita Expenditures:	\$223	\$434	\$308
Operating Income (loss):	-\$15.882	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	282.94%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$1,184.225	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$630	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Ladd Village**

Unit Code: **006/050/32** County: **Bureau**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,335,970**

Equalized Assessed Valuation: **\$14,195,584**

Population: **1,295**

Employees:

 Full Time: **6**

 Part Time: **22**

 Salaries Paid: **\$339,265**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$261.587	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$202	\$570	\$402
Revenue Collected During FY 13:	\$533.212	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$491.634	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$412	\$789	\$625
Per Capita Expenditures:	\$380	\$754	\$593
Revenues over (under) Expenditures:	\$41.578	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	61.66%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$303.165	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$234	\$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:	\$276.959	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$20.368	\$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:	\$2,212,969	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1,709	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,958,716	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$2,285	\$1,565	\$1,188
Revenue Collected During FY 13:	\$2,400,473	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1,964,542	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$1,854	\$472	\$341
Per Capita Expenditures:	\$1,517	\$434	\$308
Operating Income (loss):	\$435,931	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	172.80%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$3,394,647	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$2,621	\$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:	\$39.622	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$175	\$815	\$458
Revenue Collected During FY 13:	\$58.507	\$258,891	\$116,644
Expenditures During FY 13:	\$47.512	\$253,093	\$105,918
Per Capita Revenue:	\$258	\$648	\$296
Per Capita Expenditures:	\$209	\$644	\$284
Revenues over (under) Expenditures:	\$10.995	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	106.54%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$50.618	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$223	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$50.618	\$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:	\$24.000	\$446,143	\$40,000
Per Capita Debt:	\$106	\$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:	\$149.863	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$660	\$2,375	\$942
Revenue Collected During FY 13:	\$47.397	\$245,949	\$87,485
Expenditures During FY 13:	\$61.783	\$230,578	\$92,361
Per Capita Revenue:	\$209	\$656	\$233
Per Capita Expenditures:	\$272	\$653	\$252
Operating Income (loss):	-\$14.386	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	219.28%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$135.477	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$597	\$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:	\$1,592,412	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$320	\$570	\$402
Revenue Collected During FY 13:	\$2,335,736	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$2,529,534	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$470	\$789	\$625
Per Capita Expenditures:	\$509	\$754	\$593
Revenues over (under) Expenditures:	-\$193,798	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	55.33%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$1,399,546	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$281	\$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:	\$587.301	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$833.531	\$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:	\$8.315.000	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.672	\$1,390	\$672
General Obligation Debt over EAV:	2.64%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1.347.553	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$271	\$1,565	\$1,188
Revenue Collected During FY 13:	\$850.650	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$492.414	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$171	\$472	\$341
Per Capita Expenditures:	\$99	\$434	\$308
Operating Income (loss):	\$358.236	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	346.41%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$1.705.789	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$343	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lake Bluff Village**

Unit Code: **049/085/32** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,769,419**

Equalized Assessed Valuation: **\$506,500.163**

Population: **5,722**

Employees:

 Full Time: **42**

 Part Time: **17**

 Salaries Paid: **\$3,865,752**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$5,207,433	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$910	\$570	\$402
Revenue Collected During FY 13:	\$8,974,406	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$8,174,270	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1,568	\$789	\$625
Per Capita Expenditures:	\$1,429	\$754	\$593
Revenues over (under) Expenditures:	\$800,136	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	68.97%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$5,637,983	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$985	\$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:	\$1,437,679	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$3,887,725	\$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:	\$5,290,674	\$9,138,980	\$2,661,046
Per Capita Debt:	\$925	\$1,390	\$672
General Obligation Debt over EAV:	0.37%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$6,085,228	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,063	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1,464,796	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1,535,988	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$256	\$472	\$341
Per Capita Expenditures:	\$268	\$434	\$308
Operating Income (loss):	-\$71,192	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	400.96%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$6,158,717	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,076	\$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:	\$22,592,077	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$1.166	\$570	\$402
Revenue Collected During FY 13:	\$42,827,854	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$39,335,378	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$2.210	\$789	\$625
Per Capita Expenditures:	\$2.030	\$754	\$593
Revenues over (under) Expenditures:	\$3,492,476	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	61.31%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$24,116,706	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$1.245	\$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:	\$16,064,099	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$21,126,818	\$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:	\$58,263,146	\$9,138,980	\$2,661,046
Per Capita Debt:	\$3.007	\$1,390	\$672
General Obligation Debt over EAV:	1.56%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$44,983,451	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$2,322	\$1,565	\$1,188
Revenue Collected During FY 13:	\$9,956,387	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$9,778,652	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$514	\$472	\$341
Per Capita Expenditures:	\$505	\$434	\$308
Operating Income (loss):	\$177,735	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	462.62%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$45,238,286	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$2,335	\$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:	\$59.802	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$249	\$815	\$458
Revenue Collected During FY 13:	\$52.574	\$258,891	\$116,644
Expenditures During FY 13:	\$31.661	\$253,093	\$105,918
Per Capita Revenue:	\$219	\$648	\$296
Per Capita Expenditures:	\$132	\$644	\$284
Revenues over (under) Expenditures:	\$20.913	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	254.94%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$80.715	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$336	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$80.715	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name: **Lake Villa Village**

Unit Code: **049/095/32** County: **Lake**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$12,795,215**

Equalized Assessed Valuation: **\$213,272,134**

Population: **8,741**

Employees:

 Full Time: **33**

 Part Time: **30**

 Salaries Paid: **\$2,430,331**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,506,851	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$401	\$570	\$402
Revenue Collected During FY 13:	\$5,869,577	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$5,163,574	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$671	\$789	\$625
Per Capita Expenditures:	\$591	\$754	\$593
Revenues over (under) Expenditures:	\$706,003	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	81.34%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$4,200,242	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$481	\$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:	\$224,431	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$4,104,954	\$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:	\$4,595,219	\$9,138,980	\$2,661,046
Per Capita Debt:	\$526	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$19,450,269	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$2,225	\$1,565	\$1,188
Revenue Collected During FY 13:	\$2,029,907	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$2,339,561	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$232	\$472	\$341
Per Capita Expenditures:	\$268	\$434	\$308
Operating Income (loss):	-\$309,654	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	818.13%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$19,140,615	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$2,190	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lake Zurich Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$42,076,208**

Equalized Assessed Valuation: **\$849,335,747**

Population: **19,917**

Employees:

 Full Time: **170**

 Part Time: **133**

 Salaries Paid: **\$14,608,634**

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:	\$8,386,446	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$421	\$570	\$402
Revenue Collected During FY 13:	\$28,895,649	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$25,452,429	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1,451	\$789	\$625
Per Capita Expenditures:	\$1,278	\$754	\$593
Revenues over (under) Expenditures:	\$3,443,220	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	41.50%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$10,561,605	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$530	\$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:	\$18,839,037	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$22,946,143	\$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:	\$35,261,578	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1,770	\$1,390	\$672
General Obligation Debt over EAV:	0.36%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$42,346,958	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$2,126	\$1,565	\$1,188
Revenue Collected During FY 13:	\$4,897,995	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$4,986,492	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$246	\$472	\$341
Per Capita Expenditures:	\$250	\$434	\$308
Operating Income (loss):	-\$88,497	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	847.46%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$42,258,461	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$2,122	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Lake-In-The-Hills Village**

Unit Code: **063/055/32** County: **Mchenry**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,425,670**

Equalized Assessed Valuation: **\$579,598,035**

Population: **29,098**

Employees:

 Full Time: **116**

 Part Time: **9**

 Salaries Paid: **\$9,127,468**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$13,133,371	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$451	\$471	\$396
Revenue Collected During FY 13:	\$17,879,950	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$16,261,906	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$614	\$1,023	\$974
Per Capita Expenditures:	\$559	\$970	\$926
Revenues over (under) Expenditures:	\$1,618,044	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	75.57%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$12,288,500	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$422	\$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:	\$2,910,730	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	\$10,480,167	\$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:	\$5,002,714	\$82,635,224	\$52,719,667
Per Capita Debt:	\$172	\$1,507	\$1,372
General Obligation Debt over EAV:	0.67%	14.27%	3.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$62,909,196	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	\$2,162	\$1,344	\$1,047
Revenue Collected During FY 13:	\$5,510,788	\$20,765,663	\$12,610,524
Expenditures During FY 13:	\$4,935,746	\$20,304,688	\$11,924,922
Per Capita Revenue:	\$189	\$386	\$287
Per Capita Expenditures:	\$170	\$377	\$289
Operating Income (loss):	\$575,042	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	1286.21%	430.94%	378.25%
Ending Retained Earnings for FY 13:	\$63,484,238	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	\$2,182	\$1,359	\$1,125



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lakemoor Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,305,900**

Equalized Assessed Valuation: **\$127,651,141**

Population: **6,017**

Employees:

 Full Time: **17**

 Part Time: **27**

 Salaries Paid: **\$1,198,599**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,505,730	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$583	\$570	\$402
Revenue Collected During FY 13:	\$5,448,399	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$3,765,841	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$906	\$789	\$625
Per Capita Expenditures:	\$626	\$754	\$593
Revenues over (under) Expenditures:	\$1,682,558	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	137.77%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$5,188,288	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$862	\$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:	\$1,406,512	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$3,749,034	\$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:	\$32.742	\$9,138,980	\$2,661,046
Per Capita Debt:	\$5	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$5,056,191	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$840	\$1,565	\$1,188
Revenue Collected During FY 13:	\$326,964	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$552,849	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$54	\$472	\$341
Per Capita Expenditures:	\$92	\$434	\$308
Operating Income (loss):	-\$225,885	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	873.71%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$4,830,306	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$803	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,881,477	\$9,138,980	\$2,661,046
Per Capita Debt:	\$2,330	\$1,390	\$672
General Obligation Debt over EAV:	0.12%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$18,296,326	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$4,801	\$1,565	\$1,188
Revenue Collected During FY 13:	\$2,843,963	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$2,958,586	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$746	\$472	\$341
Per Capita Expenditures:	\$776	\$434	\$308
Operating Income (loss):	-\$114,623	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	614.54%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$18,181,703	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$4,771	\$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 = 2

City Cemetary

City Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,239,052	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$850	\$570	\$402
Revenue Collected During FY 13:	\$1,323,249	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1,549,268	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$908	\$789	\$625
Per Capita Expenditures:	\$1,063	\$754	\$593
Revenues over (under) Expenditures:	-\$226,019	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	65.39%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$1,013,033	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$695	\$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:	\$548,876	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$478,369	\$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:	\$196.535	\$9,138,980	\$2,661,046
Per Capita Debt:	\$135	\$1,390	\$672
General Obligation Debt over EAV:	0.97%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,599,484	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,784	\$1,565	\$1,188
Revenue Collected During FY 13:	\$585,186	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$592,455	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$402	\$472	\$341
Per Capita Expenditures:	\$407	\$434	\$308
Operating Income (loss):	-\$7,269	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	437.54%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$2,592,215	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,779	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Lansing Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$53,761,963**

Equalized Assessed Valuation: **\$408,111,322**

Population: **28,331**

Employees:

 Full Time: **175**

 Part Time: **113**

 Salaries Paid: **\$12,125,553**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$5,541,583	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$196	\$471	\$396
Revenue Collected During FY 13:	\$24,922,367	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$23,969,040	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$880	\$1,023	\$974
Per Capita Expenditures:	\$846	\$970	\$926
Revenues over (under) Expenditures:	\$953,327	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	20.31%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$4,868,144	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$172	\$511	\$437

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$20,588,950	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	-\$2,340,523	\$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:	\$27,337,670	\$82,635,224	\$52,719,667
Per Capita Debt:	\$965	\$1,507	\$1,372
General Obligation Debt over EAV:	4.68%	14.27%	3.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$24,981,217	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	\$882	\$1,344	\$1,047
Revenue Collected During FY 13:	\$8,213,161	\$20,765,663	\$12,610,524
Expenditures During FY 13:	\$6,427,221	\$20,304,688	\$11,924,922
Per Capita Revenue:	\$290	\$386	\$287
Per Capita Expenditures:	\$227	\$377	\$289
Operating Income (loss):	\$1,785,940	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	418.44%	430.94%	378.25%
Ending Retained Earnings for FY 13:	\$26,894,369	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	\$949	\$1,359	\$1,125



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Latham Village**

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

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

Accounting Method: **Cash With Assets**

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

Equalized Assessed Valuation: **\$2,564,714**

Population: **378**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$23,962**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$333.736	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$883	\$815	\$458
Revenue Collected During FY 13:	\$102.354	\$258,891	\$116,644
Expenditures During FY 13:	\$73.828	\$253,093	\$105,918
Per Capita Revenue:	\$271	\$648	\$296
Per Capita Expenditures:	\$195	\$644	\$284
Revenues over (under) Expenditures:	\$28.526	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	490.68%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$362.262	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$958	\$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:	\$6.987	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$355.275	\$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:	\$195.168	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$516	\$2,375	\$942
Revenue Collected During FY 13:	\$80.495	\$245,949	\$87,485
Expenditures During FY 13:	\$89.396	\$230,578	\$92,361
Per Capita Revenue:	\$213	\$656	\$233
Per Capita Expenditures:	\$236	\$653	\$252
Operating Income (loss):	-\$8.901	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	208.36%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$186.267	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$493	\$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:	\$1,045,848	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$241	\$570	\$402
Revenue Collected During FY 13:	\$4,904,825	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$5,938,233	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1,128	\$789	\$625
Per Capita Expenditures:	\$1,366	\$754	\$593
Revenues over (under) Expenditures:	-\$1,033,408	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	19.15%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$1,136,921	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$261	\$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:	\$1,486,327	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$1,144,230	\$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:	\$8,685,605	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1,998	\$1,390	\$672
General Obligation Debt over EAV:	1.49%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$8,678,387	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,996	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1,909,606	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1,902,576	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$439	\$472	\$341
Per Capita Expenditures:	\$438	\$434	\$308
Operating Income (loss):	\$7,030	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	456.51%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$8,685,417	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,998	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Leaf River Village**

Unit Code: 071/035/32 County: Ogle

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$289,835

Equalized Assessed Valuation: \$4,953,586

Population: 443

Employees:

 Full Time: 1

 Part Time: 3

 Salaries Paid: \$79,481

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$158,501	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$358	\$815	\$458
Revenue Collected During FY 13:	\$163,977	\$258,891	\$116,644
Expenditures During FY 13:	\$177,680	\$253,093	\$105,918
Per Capita Revenue:	\$370	\$648	\$296
Per Capita Expenditures:	\$401	\$644	\$284
Revenues over (under) Expenditures:	-\$13,703	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	102.00%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$181,227	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$409	\$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:	\$77,943	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$101,807	\$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:	\$1.116.000	\$446,143	\$40,000
Per Capita Debt:	\$2.519	\$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:	\$816.377	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.843	\$2,375	\$942
Revenue Collected During FY 13:	\$154.609	\$245,949	\$87,485
Expenditures During FY 13:	\$220.575	\$230,578	\$92,361
Per Capita Revenue:	\$349	\$656	\$233
Per Capita Expenditures:	\$498	\$653	\$252
Operating Income (loss):	-\$65.966	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	337.20%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$743.772	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.679	\$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:	\$655,551	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$148	\$570	\$402
Revenue Collected During FY 13:	\$2,064,223	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1,890,698	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$467	\$789	\$625
Per Capita Expenditures:	\$428	\$754	\$593
Revenues over (under) Expenditures:	\$173,525	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	43.50%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$822,531	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$186	\$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:	\$292,636	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$529,895	\$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:	\$969.647	\$9,138,980	\$2,661,046
Per Capita Debt:	\$219	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4.180.662	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$946	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1.433.681	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1.301.566	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$325	\$472	\$341
Per Capita Expenditures:	\$295	\$434	\$308
Operating Income (loss):	\$132.115	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	331.86%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$4.319.322	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$978	\$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:	\$126.718	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$376	\$815	\$458
Revenue Collected During FY 13:	\$117.530	\$258,891	\$116,644
Expenditures During FY 13:	\$60.233	\$253,093	\$105,918
Per Capita Revenue:	\$349	\$648	\$296
Per Capita Expenditures:	\$179	\$644	\$284
Revenues over (under) Expenditures:	\$57.297	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	299.36%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$180.315	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$535	\$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:	\$36.225	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$144.090	\$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:	\$28.794	\$446,143	\$40,000
Per Capita Debt:	\$85	\$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:	\$142.510	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$423	\$2,375	\$942
Revenue Collected During FY 13:	\$106.195	\$245,949	\$87,485
Expenditures During FY 13:	\$127.790	\$230,578	\$92,361
Per Capita Revenue:	\$315	\$656	\$233
Per Capita Expenditures:	\$379	\$653	\$252
Operating Income (loss):	-\$21.595	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	97.52%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$124.615	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$370	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Leland Village**

Unit Code: **050/040/32** County: **Lasalle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,035,304**

Equalized Assessed Valuation: **\$17,691,304**

Population: **977**

Employees:

 Full Time: **2**

 Part Time: **5**

 Salaries Paid: **\$158,353**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$260.282	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$266	\$815	\$458
Revenue Collected During FY 13:	\$477.204	\$258,891	\$116,644
Expenditures During FY 13:	\$480.946	\$253,093	\$105,918
Per Capita Revenue:	\$488	\$648	\$296
Per Capita Expenditures:	\$492	\$644	\$284
Revenues over (under) Expenditures:	-\$3.742	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	47.94%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$230.589	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$236	\$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:	\$176.157	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$99.467	\$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:	\$672.430	\$446,143	\$40,000
Per Capita Debt:	\$688	\$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:	\$364.576	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$373	\$2,375	\$942
Revenue Collected During FY 13:	\$168.666	\$245,949	\$87,485
Expenditures During FY 13:	\$194.724	\$230,578	\$92,361
Per Capita Revenue:	\$173	\$656	\$233
Per Capita Expenditures:	\$199	\$653	\$252
Operating Income (loss):	-\$26.058	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	187.17%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$364.469	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$373	\$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:	\$501.048	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$333	\$570	\$402
Revenue Collected During FY 13:	\$902.264	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$892.401	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$600	\$789	\$625
Per Capita Expenditures:	\$594	\$754	\$593
Revenues over (under) Expenditures:	\$9.863	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	57.25%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$510.911	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$340	\$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:	\$342.042	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$168.869	\$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:	\$	\$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

	<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 Between 1000 and 25,000

Local Government Profile

Unit Name: **Lemont Village**

Unit Code: **016/310/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,965,054**

Equalized Assessed Valuation: **\$600,781,044**

Population: **16,000**

Employees:

 Full Time: **62**

 Part Time: **30**

 Salaries Paid: **\$5,242,032**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,675,214	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$167	\$570	\$402
Revenue Collected During FY 13:	\$8,407,502	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$7,967,140	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$525	\$789	\$625
Per Capita Expenditures:	\$498	\$754	\$593
Revenues over (under) Expenditures:	\$440,362	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	38.02%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$3,029,278	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$189	\$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:	\$4,509,441	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$6,629,863	\$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:	\$37,432,217	\$9,138,980	\$2,661,046
Per Capita Debt:	\$2,340	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$44,738,722	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$2,796	\$1,565	\$1,188
Revenue Collected During FY 13:	\$4,896,127	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$4,827,816	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$306	\$472	\$341
Per Capita Expenditures:	\$302	\$434	\$308
Operating Income (loss):	\$68,311	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	918.06%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$44,322,033	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$2,770	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lena Village**

Unit Code: **089/035/32** County: **Stephenson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,621,600**

Equalized Assessed Valuation: **\$40,006,694**

Population: **2,912**

Employees:

 Full Time: **10**

 Part Time: **25**

 Salaries Paid: **\$543,743**

Blended Component Units

Number Submitted = **1**
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,930,529	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$1,350	\$570	\$402
Revenue Collected During FY 13:	\$1,810,004	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1,845,564	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$622	\$789	\$625
Per Capita Expenditures:	\$634	\$754	\$593
Revenues over (under) Expenditures:	-\$35,560	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	211.04%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$3,894,969	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$1,338	\$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:	\$871,543	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$2,197,997	\$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:	\$4.875.307	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.674	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2.168.273	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$745	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1.084.961	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$810.270	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$373	\$472	\$341
Per Capita Expenditures:	\$278	\$434	\$308
Operating Income (loss):	\$274.691	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	301.50%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$2.442.964	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$839	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lenzburg Village**

Unit Code: **088/080/32** County: **St. Clair**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$323,500**

Equalized Assessed Valuation: **\$4,125,013**

Population: **521**

Employees:

 Full Time: **1**

 Part Time: **17**

 Salaries Paid: **\$88,263**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$162.391	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$312	\$815	\$458
Revenue Collected During FY 13:	\$150.322	\$258,891	\$116,644
Expenditures During FY 13:	\$184.840	\$253,093	\$105,918
Per Capita Revenue:	\$289	\$648	\$296
Per Capita Expenditures:	\$355	\$644	\$284
Revenues over (under) Expenditures:	-\$34.518	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	79.99%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$147.858	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$284	\$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:	\$61.791	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$97.326	\$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:	\$11.728	\$446,143	\$40,000
Per Capita Debt:	\$23	\$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:	\$770.382	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.479	\$2,375	\$942
Revenue Collected During FY 13:	\$202.671	\$245,949	\$87,485
Expenditures During FY 13:	\$144.093	\$230,578	\$92,361
Per Capita Revenue:	\$389	\$656	\$233
Per Capita Expenditures:	\$277	\$653	\$252
Operating Income (loss):	\$58.578	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	561.43%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$808.975	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.553	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Leonore Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$69,300**

Equalized Assessed Valuation: **\$972,757**

Population: **160**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$9,315**

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:	\$65.139	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$407	\$815	\$458
Revenue Collected During FY 13:	\$31.056	\$258,891	\$116,644
Expenditures During FY 13:	\$40.096	\$253,093	\$105,918
Per Capita Revenue:	\$194	\$648	\$296
Per Capita Expenditures:	\$251	\$644	\$284
Revenues over (under) Expenditures:	-\$9.040	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	139.91%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$56.099	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$351	\$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:	\$56.099	\$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:	\$39,916	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$249	\$2,375	\$942
Revenue Collected During FY 13:	\$20,738	\$245,949	\$87,485
Expenditures During FY 13:	\$16,291	\$230,578	\$92,361
Per Capita Revenue:	\$130	\$656	\$233
Per Capita Expenditures:	\$102	\$653	\$252
Operating Income (loss):	\$4,447	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	272.32%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$44,363	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$277	\$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:	\$45,147	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$158	\$815	\$458
Revenue Collected During FY 13:	\$53,330	\$258,891	\$116,644
Expenditures During FY 13:	\$49,977	\$253,093	\$105,918
Per Capita Revenue:	\$186	\$648	\$296
Per Capita Expenditures:	\$175	\$644	\$284
Revenues over (under) Expenditures:	\$3,353	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	97.04%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$48,500	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$170	\$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:	\$19,321	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$15,915	\$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:	\$23.945	\$446,143	\$40,000
Per Capita Debt:	\$84	\$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:	\$49.287	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$172	\$2,375	\$942
Revenue Collected During FY 13:	\$51.278	\$245,949	\$87,485
Expenditures During FY 13:	\$44.219	\$230,578	\$92,361
Per Capita Revenue:	\$179	\$656	\$233
Per Capita Expenditures:	\$155	\$653	\$252
Operating Income (loss):	\$7.059	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	127.42%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$56.346	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$197	\$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:	\$2,683,736	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$749	\$570	\$402
Revenue Collected During FY 13:	\$3,091,523	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$2,521,080	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$862	\$789	\$625
Per Capita Expenditures:	\$703	\$754	\$593
Revenues over (under) Expenditures:	\$570,443	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	116.30%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$2,931,901	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$818	\$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:	\$4,451,422	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$865,593	\$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:	\$5,113,283	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1,426	\$1,390	\$672
General Obligation Debt over EAV:	7.05%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$3,421,688	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$954	\$1,565	\$1,188
Revenue Collected During FY 13:	\$2,008,593	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1,467,160	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$560	\$472	\$341
Per Capita Expenditures:	\$409	\$434	\$308
Operating Income (loss):	\$541,433	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	270.12%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$3,963,121	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,105	\$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:	\$825.181	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$337	\$570	\$402
Revenue Collected During FY 13:	\$935.990	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$914.464	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$382	\$789	\$625
Per Capita Expenditures:	\$374	\$754	\$593
Revenues over (under) Expenditures:	\$21.526	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	90.54%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$827.975	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$338	\$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:	\$	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$839.440	\$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:	\$748.137	\$9,138,980	\$2,661,046
Per Capita Debt:	\$306	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,424,909	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$582	\$1,565	\$1,188
Revenue Collected During FY 13:	\$676,553	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$572,937	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$276	\$472	\$341
Per Capita Expenditures:	\$234	\$434	\$308
Operating Income (loss):	\$103,616	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	266.79%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$1,528,525	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$624	\$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:	\$1,364,190	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$662	\$570	\$402
Revenue Collected During FY 13:	\$1,230,178	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1,319,323	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$597	\$789	\$625
Per Capita Expenditures:	\$640	\$754	\$593
Revenues over (under) Expenditures:	-\$89,145	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	80.75%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$1,065,347	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$517	\$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:	\$181,974	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$1,404,543	\$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:	\$8,212,186	\$9,138,980	\$2,661,046
Per Capita Debt:	\$3,986	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$10,590,961	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$5,141	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1,920,304	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1,449,689	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$932	\$472	\$341
Per Capita Expenditures:	\$704	\$434	\$308
Operating Income (loss):	\$470,615	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	777.50%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$11,271,274	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$5,471	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Liberty Village**

Unit Code: **001/040/32** County: **Adams**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$549,030**

Equalized Assessed Valuation: **\$5,270,080**

Population: **516**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$65,616**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$282,721	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$548	\$815	\$458
Revenue Collected During FY 13:	\$268,036	\$258,891	\$116,644
Expenditures During FY 13:	\$209,215	\$253,093	\$105,918
Per Capita Revenue:	\$519	\$648	\$296
Per Capita Expenditures:	\$405	\$644	\$284
Revenues over (under) Expenditures:	\$58,821	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	163.25%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$341,542	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$662	\$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:	\$73,559	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$276,787	\$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:	\$1,127,896	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2,186	\$2,375	\$942
Revenue Collected During FY 13:	\$141,271	\$245,949	\$87,485
Expenditures During FY 13:	\$109,625	\$230,578	\$92,361
Per Capita Revenue:	\$274	\$656	\$233
Per Capita Expenditures:	\$212	\$653	\$252
Operating Income (loss):	\$31,646	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	1057.74%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1,159,542	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2,247	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Libertyville Village**

Unit Code: **049/105/32** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$43,470,337**

Equalized Assessed Valuation: **\$1,092,633,571**

Population: **20,315**

Employees:

 Full Time: **166**

 Part Time: **305**

 Salaries Paid: **\$14,642,460**

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:	\$9,030,423	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$445	\$570	\$402
Revenue Collected During FY 13:	\$26,690,830	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$23,121,433	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1,314	\$789	\$625
Per Capita Expenditures:	\$1,138	\$754	\$593
Revenues over (under) Expenditures:	\$3,569,397	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	52.82%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$12,212,820	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$601	\$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:	\$2,751,346	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$14,229,988	\$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:	\$34,873,995	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1,717	\$1,390	\$672
General Obligation Debt over EAV:	3.12%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$18,946,020	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$933	\$1,565	\$1,188
Revenue Collected During FY 13:	\$10,874,151	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$11,300,374	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$535	\$472	\$341
Per Capita Expenditures:	\$556	\$434	\$308
Operating Income (loss):	-\$426,223	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	166.82%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$18,851,797	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$928	\$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:	\$612,775	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$613	\$815	\$458
Revenue Collected During FY 13:	\$376,401	\$258,891	\$116,644
Expenditures During FY 13:	\$257,248	\$253,093	\$105,918
Per Capita Revenue:	\$376	\$648	\$296
Per Capita Expenditures:	\$257	\$644	\$284
Revenues over (under) Expenditures:	\$119,153	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	284.52%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$731,928	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$732	\$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:	\$230,890	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$501,039	\$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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$121,046	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$968	\$815	\$458
Revenue Collected During FY 13:	\$33,755	\$258,891	\$116,644
Expenditures During FY 13:	\$45,834	\$253,093	\$105,918
Per Capita Revenue:	\$270	\$648	\$296
Per Capita Expenditures:	\$367	\$644	\$284
Revenues over (under) Expenditures:	-\$12,079	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	237.74%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$108,967	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$872	\$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:	\$9,686	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$99,282	\$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:	\$133,849	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.071	\$2,375	\$942
Revenue Collected During FY 13:	\$20,049	\$245,949	\$87,485
Expenditures During FY 13:	\$25,563	\$230,578	\$92,361
Per Capita Revenue:	\$160	\$656	\$233
Per Capita Expenditures:	\$205	\$653	\$252
Operating Income (loss):	-\$5,514	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	502.03%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$128,335	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.027	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Limestone Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$289,131**

Equalized Assessed Valuation: **\$27,851,466**

Population: **1,600**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$48,999**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$510.175	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$319	\$570	\$402
Revenue Collected During FY 13:	\$300.085	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$172.669	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$188	\$789	\$625
Per Capita Expenditures:	\$108	\$754	\$593
Revenues over (under) Expenditures:	\$127.416	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	369.26%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$637.591	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$398	\$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:	\$270.368	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$367.223	\$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:	\$118.535	\$9,138,980	\$2,661,046
Per Capita Debt:	\$74	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	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 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:	\$4,159,973	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$287	\$570	\$402
Revenue Collected During FY 13:	\$8,096,045	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$7,388,698	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$558	\$789	\$625
Per Capita Expenditures:	\$509	\$754	\$593
Revenues over (under) Expenditures:	\$707,347	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	69.68%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$5,148,548	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$355	\$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:	\$194,993	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$5,118,069	\$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:	\$6,400,208	\$9,138,980	\$2,661,046
Per Capita Debt:	\$441	\$1,390	\$672
General Obligation Debt over EAV:	0.16%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,148,693	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$148	\$1,565	\$1,188
Revenue Collected During FY 13:	\$2,829,326	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$2,459,040	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$195	\$472	\$341
Per Capita Expenditures:	\$170	\$434	\$308
Operating Income (loss):	\$370,286	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	102.44%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$2,518,979	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$174	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lincolnshire Village**

Unit Code: 049/110/32 County: Lake

Fiscal Year End: 12/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$27,451,190

Equalized Assessed Valuation: \$561,725,434

Population: 7,275

Employees:

 Full Time: 61

 Part Time: 8

 Salaries Paid: \$5,488,281

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$18,817,795	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$2.587	\$570	\$402
Revenue Collected During FY 13:	\$14,077,542	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$14,946,411	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1.935	\$789	\$625
Per Capita Expenditures:	\$2.054	\$754	\$593
Revenues over (under) Expenditures:	-\$868,869	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	83.79%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$12,523,764	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$1.721	\$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:	\$2,465,578	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$3,318,734	\$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:	\$16,196,873	\$9,138,980	\$2,661,046
Per Capita Debt:	\$2,226	\$1,390	\$672
General Obligation Debt over EAV:	2.38%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$38,960,278	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$5,355	\$1,565	\$1,188
Revenue Collected During FY 13:	\$3,888,905	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$5,729,624	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$535	\$472	\$341
Per Capita Expenditures:	\$788	\$434	\$308
Operating Income (loss):	-\$1,840,719	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	666.88%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$38,209,959	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$5,252	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lincolnwood Village**

Unit Code: **016/315/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,486,364**

Equalized Assessed Valuation: **\$643,080,582**

Population: **12,590**

Employees:

 Full Time: **89**

 Part Time: **12**

 Salaries Paid: **\$7,576,669**

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:	\$20,644,580	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$1,640	\$570	\$402
Revenue Collected During FY 13:	\$21,147,587	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$19,614,985	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1,680	\$789	\$625
Per Capita Expenditures:	\$1,558	\$754	\$593
Revenues over (under) Expenditures:	\$1,532,602	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	112.04%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$21,976,713	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$1,746	\$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:	\$12,260,925	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$8,193,496	\$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:	\$10,752,013	\$9,138,980	\$2,661,046
Per Capita Debt:	\$854	\$1,390	\$672
General Obligation Debt over EAV:	0.79%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$8,545,752	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$679	\$1,565	\$1,188
Revenue Collected During FY 13:	\$4,039,565	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$3,719,065	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$321	\$472	\$341
Per Capita Expenditures:	\$295	\$434	\$308
Operating Income (loss):	\$320,500	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	233.02%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$8,666,252	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$688	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lindenhurst Village**

Unit Code: **049/115/32** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,181,582**

Equalized Assessed Valuation: **\$342,336,237**

Population: **14,462**

Employees:

 Full Time: **38**

 Part Time: **26**

 Salaries Paid: **\$3,229,248**

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:	\$4,023,307	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$278	\$570	\$402
Revenue Collected During FY 13:	\$5,032,067	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$4,213,362	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$348	\$789	\$625
Per Capita Expenditures:	\$291	\$754	\$593
Revenues over (under) Expenditures:	\$818,705	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	112.67%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$4,747,118	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$328	\$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:	\$1,163,127	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$4,857,288	\$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:	\$4,593,456	\$9,138,980	\$2,661,046
Per Capita Debt:	\$318	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$25,536,679	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,766	\$1,565	\$1,188
Revenue Collected During FY 13:	\$4,504,615	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$4,467,298	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$311	\$472	\$341
Per Capita Expenditures:	\$309	\$434	\$308
Operating Income (loss):	\$37,317	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	570.66%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$25,493,187	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,763	\$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:	\$313,936	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$1.102	\$815	\$458
Revenue Collected During FY 13:	\$301,590	\$258,891	\$116,644
Expenditures During FY 13:	\$280,793	\$253,093	\$105,918
Per Capita Revenue:	\$1.058	\$648	\$296
Per Capita Expenditures:	\$985	\$644	\$284
Revenues over (under) Expenditures:	\$20,797	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	119.21%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$334,733	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$1.175	\$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:	\$2,725	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$332,008	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name: **Lisle Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$72,874,430**

Equalized Assessed Valuation: **\$954,243,651**

Population: **22,390**

Employees:

 Full Time: **96**

 Part Time: **24**

 Salaries Paid: **\$7,499,367**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$16,692,493	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$746	\$570	\$402
Revenue Collected During FY 13:	\$17,256,639	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$15,544,213	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$771	\$789	\$625
Per Capita Expenditures:	\$694	\$754	\$593
Revenues over (under) Expenditures:	\$1,712,426	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	114.60%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$17,814,169	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$796	\$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:	\$6,548,922	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$13,507,301	\$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:	\$6.811.686	\$9,138,980	\$2,661,046
Per Capita Debt:	\$304	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$41.240.568	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.842	\$1,565	\$1,188
Revenue Collected During FY 13:	\$5.502.685	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$5.811.870	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$246	\$472	\$341
Per Capita Expenditures:	\$260	\$434	\$308
Operating Income (loss):	-\$309.185	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	704.27%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$40.931.383	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.828	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$17,217,962	\$9,138,980	\$2,661,046
Per Capita Debt:	\$2,481	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$11,923,375	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,718	\$1,565	\$1,188
Revenue Collected During FY 13:	\$3,109,379	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$3,601,037	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$448	\$472	\$341
Per Capita Expenditures:	\$519	\$434	\$308
Operating Income (loss):	-\$491,658	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	330.71%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$11,909,059	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,716	\$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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$186,427	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$563	\$815	\$458
Revenue Collected During FY 13:	\$92,139	\$258,891	\$116,644
Expenditures During FY 13:	\$91,641	\$253,093	\$105,918
Per Capita Revenue:	\$278	\$648	\$296
Per Capita Expenditures:	\$277	\$644	\$284
Revenues over (under) Expenditures:	\$498	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	215.61%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$197,586	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$597	\$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:	\$72,085	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$125,501	\$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:	\$571.979	\$446,143	\$40,000
Per Capita Debt:	\$1.728	\$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:	\$4.904	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$15	\$2,375	\$942
Revenue Collected During FY 13:	\$106.256	\$245,949	\$87,485
Expenditures During FY 13:	\$114.252	\$230,578	\$92,361
Per Capita Revenue:	\$321	\$656	\$233
Per Capita Expenditures:	\$345	\$653	\$252
Operating Income (loss):	-\$7.996	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	1039.03%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1.187.111	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$3.586	\$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:	\$148,814	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$744	\$815	\$458
Revenue Collected During FY 13:	\$30,628	\$258,891	\$116,644
Expenditures During FY 13:	\$12,731	\$253,093	\$105,918
Per Capita Revenue:	\$153	\$648	\$296
Per Capita Expenditures:	\$64	\$644	\$284
Revenues over (under) Expenditures:	\$17,897	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	1309.49%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$166,711	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$834	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$264,812	\$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:	<input type="text" value="\$75,414"/>	<input type="text" value="\$305,255"/>	<input type="text" value="\$161,015"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$585"/>	<input type="text" value="\$815"/>	<input type="text" value="\$458"/>
Revenue Collected During FY 13:	<input type="text" value="\$30,502"/>	<input type="text" value="\$258,891"/>	<input type="text" value="\$116,644"/>
Expenditures During FY 13:	<input type="text" value="\$27,750"/>	<input type="text" value="\$253,093"/>	<input type="text" value="\$105,918"/>
Per Capita Revenue:	<input type="text" value="\$236"/>	<input type="text" value="\$648"/>	<input type="text" value="\$296"/>
Per Capita Expenditures:	<input type="text" value="\$215"/>	<input type="text" value="\$644"/>	<input type="text" value="\$284"/>
Revenues over (under) Expenditures:	<input type="text" value="\$2,752"/>	<input type="text" value="\$5,798"/>	<input type="text" value="\$8,961"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="281.68%"/>	<input type="text" value="284.63%"/>	<input type="text" value="169.99%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$78,166"/>	<input type="text" value="\$308,514"/>	<input type="text" value="\$170,510"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$606"/>	<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="\$78,166"/>	<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="\$"/>	<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

	<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:	\$126.721	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$154	\$815	\$458
Revenue Collected During FY 13:	\$245.308	\$258,891	\$116,644
Expenditures During FY 13:	\$181.958	\$253,093	\$105,918
Per Capita Revenue:	\$297	\$648	\$296
Per Capita Expenditures:	\$221	\$644	\$284
Revenues over (under) Expenditures:	\$63.350	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	104.46%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$190.071	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$230	\$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:	\$53.801	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$136.270	\$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:	\$72.000	\$446,143	\$40,000
Per Capita Debt:	\$87	\$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:	\$157.212	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$191	\$2,375	\$942
Revenue Collected During FY 13:	\$214.891	\$245,949	\$87,485
Expenditures During FY 13:	\$265.035	\$230,578	\$92,361
Per Capita Revenue:	\$260	\$656	\$233
Per Capita Expenditures:	\$321	\$653	\$252
Operating Income (loss):	-\$50.144	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	40.40%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$107.068	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$130	\$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:	\$409,898	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$463	\$815	\$458
Revenue Collected During FY 13:	\$285,064	\$258,891	\$116,644
Expenditures During FY 13:	\$193,008	\$253,093	\$105,918
Per Capita Revenue:	\$322	\$648	\$296
Per Capita Expenditures:	\$218	\$644	\$284
Revenues over (under) Expenditures:	\$92,056	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	260.07%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$501,954	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$567	\$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:	\$60,641	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$541,313	\$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:	\$207,313	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$234	\$2,375	\$942
Revenue Collected During FY 13:	\$288,341	\$245,949	\$87,485
Expenditures During FY 13:	\$363,148	\$230,578	\$92,361
Per Capita Revenue:	\$326	\$656	\$233
Per Capita Expenditures:	\$410	\$653	\$252
Operating Income (loss):	-\$74,807	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	36.49%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$132,506	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$150	\$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:	\$14,029,463	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$565	\$570	\$402
Revenue Collected During FY 13:	\$13,387,565	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$11,009,064	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$539	\$789	\$625
Per Capita Expenditures:	\$443	\$754	\$593
Revenues over (under) Expenditures:	\$2,378,501	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	130.30%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$14,344,634	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$578	\$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:	\$2,889,353	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$15,528,252	\$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:	\$26.830.580	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.080	\$1,390	\$672
General Obligation Debt over EAV:	0.35%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$49.015.268	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.973	\$1,565	\$1,188
Revenue Collected During FY 13:	\$11.402.218	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$8.667.656	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$459	\$472	\$341
Per Capita Expenditures:	\$349	\$434	\$308
Operating Income (loss):	\$2.734.562	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	642.02%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$55.648.032	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$2.240	\$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:	\$428.101	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$1.052	\$815	\$458
Revenue Collected During FY 13:	\$158.204	\$258,891	\$116,644
Expenditures During FY 13:	\$118.491	\$253,093	\$105,918
Per Capita Revenue:	\$389	\$648	\$296
Per Capita Expenditures:	\$291	\$644	\$284
Revenues over (under) Expenditures:	\$39.713	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	394.81%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$467.814	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$1.149	\$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:	\$77.549	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$390.265	\$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:	\$50.172	\$446,143	\$40,000
Per Capita Debt:	\$123	\$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:	\$403.318	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$991	\$2,375	\$942
Revenue Collected During FY 13:	\$100.230	\$245,949	\$87,485
Expenditures During FY 13:	\$79.390	\$230,578	\$92,361
Per Capita Revenue:	\$246	\$656	\$233
Per Capita Expenditures:	\$195	\$653	\$252
Operating Income (loss):	\$20.840	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	534.27%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$424.158	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.042	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lomax Village**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$136,570**

Equalized Assessed Valuation: **\$2,228,807**

Population: **454**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$9,870**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$256.307	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$565	\$815	\$458
Revenue Collected During FY 13:	\$101.380	\$258,891	\$116,644
Expenditures During FY 13:	\$73.686	\$253,093	\$105,918
Per Capita Revenue:	\$223	\$648	\$296
Per Capita Expenditures:	\$162	\$644	\$284
Revenues over (under) Expenditures:	\$27.694	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	385.42%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$284.001	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$626	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$284.000	\$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 Greater than 25,000

Local Government Profile

Unit Name:	Lombard Village		
Unit Code:	022/075/32	County:	Dupage
Fiscal Year End:	12/31/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$126,256,427		
Equalized Assessed Valuation:	\$1,285,659,157		
Population:	43,395		
Employees:			
Full Time:			260
Part Time:			40
Salaries Paid:			\$21,495,440

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:	\$19,821,455	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$457	\$471	\$396
Revenue Collected During FY 13:	\$39,458,801	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$40,167,285	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$909	\$1,023	\$974
Per Capita Expenditures:	\$926	\$970	\$926
Revenues over (under) Expenditures:	-\$708,484	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	48.95%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$19,662,776	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$453	\$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:	\$8,470,057	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	\$17,200,029	\$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:	\$19,247,000	\$82,635,224	\$52,719,667
Per Capita Debt:	\$444	\$1,507	\$1,372
General Obligation Debt over EAV:	0.00%	14.27%	3.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$78,095,671	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	\$1,800	\$1,344	\$1,047
Revenue Collected During FY 13:	\$18,988,674	\$20,765,663	\$12,610,524
Expenditures During FY 13:	\$17,051,060	\$20,304,688	\$11,924,922
Per Capita Revenue:	\$438	\$386	\$287
Per Capita Expenditures:	\$393	\$377	\$289
Operating Income (loss):	\$1,937,614	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	468.58%	430.94%	378.25%
Ending Retained Earnings for FY 13:	\$79,897,660	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	\$1,841	\$1,359	\$1,125



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:	\$83,350	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$213	\$815	\$458
Revenue Collected During FY 13:	\$191,582	\$258,891	\$116,644
Expenditures During FY 13:	\$152,942	\$253,093	\$105,918
Per Capita Revenue:	\$489	\$648	\$296
Per Capita Expenditures:	\$390	\$644	\$284
Revenues over (under) Expenditures:	\$38,640	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	80.58%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$123,239	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$314	\$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:	\$8,667	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$114,572	\$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:	\$238.000	\$446,143	\$40,000
Per Capita Debt:	\$607	\$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:	\$590.519	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.506	\$2,375	\$942
Revenue Collected During FY 13:	\$132.574	\$245,949	\$87,485
Expenditures During FY 13:	\$105.139	\$230,578	\$92,361
Per Capita Revenue:	\$338	\$656	\$233
Per Capita Expenditures:	\$268	\$653	\$252
Operating Income (loss):	\$27.435	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	586.56%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$616.705	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.573	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Long Creek Village**

Unit Code: **055/032/32** County: **Macon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$953,900**

Equalized Assessed Valuation: **\$23,506,128**

Population: **1,364**

Employees:

 Full Time:

 Part Time: **20**

 Salaries Paid: **\$59,199**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$882.037	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$647	\$570	\$402
Revenue Collected During FY 13:	\$436.404	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$401.104	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$320	\$789	\$625
Per Capita Expenditures:	\$294	\$754	\$593
Revenues over (under) Expenditures:	\$35.300	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	228.70%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$917.337	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$673	\$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:	\$319.531	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$597.806	\$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:	\$	\$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

	<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 Between 1000 and 25,000

Local Government Profile

Unit Name: **Long Grove Village**

Unit Code: **049/120/32** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,947,792**

Equalized Assessed Valuation: **\$560,455,237**

Population: **8,052**

Employees:

 Full Time: **4**

 Part Time: **2**

 Salaries Paid: **\$413,997**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$5,917,847	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$735	\$570	\$402
Revenue Collected During FY 13:	\$4,622,342	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$3,384,470	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$574	\$789	\$625
Per Capita Expenditures:	\$420	\$754	\$593
Revenues over (under) Expenditures:	\$1,237,872	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	211.43%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$7,155,719	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$889	\$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:	\$3,446,379	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$227,643	\$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:	\$5,420,000	\$9,138,980	\$2,661,046
Per Capita Debt:	\$673	\$1,390	\$672
General Obligation Debt over EAV:	0.17%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$3,766,660	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$468	\$1,565	\$1,188
Revenue Collected During FY 13:	\$71,142	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$246,865	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$9	\$472	\$341
Per Capita Expenditures:	\$31	\$434	\$308
Operating Income (loss):	-\$175,723	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	1454.62%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$3,590,937	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$446	\$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:	\$130.287	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$521	\$815	\$458
Revenue Collected During FY 13:	\$71.535	\$258,891	\$116,644
Expenditures During FY 13:	\$76.662	\$253,093	\$105,918
Per Capita Revenue:	\$286	\$648	\$296
Per Capita Expenditures:	\$307	\$644	\$284
Revenues over (under) Expenditures:	-\$5.127	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	163.26%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$125.160	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$501	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$125.161	\$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:	\$171.103	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$856	\$815	\$458
Revenue Collected During FY 13:	\$43.781	\$258,891	\$116,644
Expenditures During FY 13:	\$50.138	\$253,093	\$105,918
Per Capita Revenue:	\$219	\$648	\$296
Per Capita Expenditures:	\$251	\$644	\$284
Revenues over (under) Expenditures:	-\$6.357	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	328.59%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$164.746	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$824	\$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:	\$70.061	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$94.685	\$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:	\$178.244	\$446,143	\$40,000
Per Capita Debt:	\$891	\$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:	\$740.515	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$3.703	\$2,375	\$942
Revenue Collected During FY 13:	\$84.353	\$245,949	\$87,485
Expenditures During FY 13:	\$48.573	\$230,578	\$92,361
Per Capita Revenue:	\$422	\$656	\$233
Per Capita Expenditures:	\$243	\$653	\$252
Operating Income (loss):	\$35.780	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	1598.20%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$776.295	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$3.881	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Loraine Village**

Unit Code: 001/050/32 County: Adams

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$54,740

Equalized Assessed Valuation: \$1,656,510

Population: 359

Employees:

 Full Time:

 Part Time: 2

 Salaries Paid: \$22,245

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$177,864	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$495	\$815	\$458
Revenue Collected During FY 13:	\$73,244	\$258,891	\$116,644
Expenditures During FY 13:	\$144,426	\$253,093	\$105,918
Per Capita Revenue:	\$204	\$648	\$296
Per Capita Expenditures:	\$402	\$644	\$284
Revenues over (under) Expenditures:	-\$71,182	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	71.88%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$103,813	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$289	\$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:	\$36,593	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$67,220	\$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:	\$72.309	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$201	\$2,375	\$942
Revenue Collected During FY 13:	\$47.695	\$245,949	\$87,485
Expenditures During FY 13:	\$46.009	\$230,578	\$92,361
Per Capita Revenue:	\$133	\$656	\$233
Per Capita Expenditures:	\$128	\$653	\$252
Operating Income (loss):	\$1.686	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	167.06%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$76.864	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$214	\$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:	\$57.429	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$115	\$815	\$458
Revenue Collected During FY 13:	\$203.751	\$258,891	\$116,644
Expenditures During FY 13:	\$176.333	\$253,093	\$105,918
Per Capita Revenue:	\$409	\$648	\$296
Per Capita Expenditures:	\$354	\$644	\$284
Revenues over (under) Expenditures:	\$27.418	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	44.31%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$78.128	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$157	\$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:	\$36.644	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$43.484	\$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:	\$1,124,751	\$446,143	\$40,000
Per Capita Debt:	\$2,259	\$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:	\$1,611,551	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$3,236	\$2,375	\$942
Revenue Collected During FY 13:	\$198,178	\$245,949	\$87,485
Expenditures During FY 13:	\$237,918	\$230,578	\$92,361
Per Capita Revenue:	\$398	\$656	\$233
Per Capita Expenditures:	\$478	\$653	\$252
Operating Income (loss):	-\$39,740	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	663.48%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1,578,530	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$3,170	\$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:	\$133.894	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$118	\$570	\$402
Revenue Collected During FY 13:	\$635.671	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$641.307	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$558	\$789	\$625
Per Capita Expenditures:	\$563	\$754	\$593
Revenues over (under) Expenditures:	-\$5.636	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	20.00%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$128.258	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$113	\$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:	\$143.258	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$15.000	\$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:	\$475.000	\$9,138,980	\$2,661,046
Per Capita Debt:	\$417	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,597,096	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$2,280	\$1,565	\$1,188
Revenue Collected During FY 13:	\$832,071	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$718,501	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$731	\$472	\$341
Per Capita Expenditures:	\$631	\$434	\$308
Operating Income (loss):	\$113,570	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	377.27%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$2,710,666	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$2,380	\$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:	\$8,545,655	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$356	\$570	\$402
Revenue Collected During FY 13:	\$12,778,623	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$12,013,211	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$533	\$789	\$625
Per Capita Expenditures:	\$501	\$754	\$593
Revenues over (under) Expenditures:	\$765,412	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	86.99%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$10,449,832	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$435	\$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:	\$3,349,700	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$3,515,888	\$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:	\$11,998,355	\$9,138,980	\$2,661,046
Per Capita Debt:	\$500	\$1,390	\$672
General Obligation Debt over EAV:	0.31%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$20,990,338	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$875	\$1,565	\$1,188
Revenue Collected During FY 13:	\$2,782,025	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$2,233,383	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$116	\$472	\$341
Per Capita Expenditures:	\$93	\$434	\$308
Operating Income (loss):	\$548,642	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	964.41%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$21,538,980	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$898	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lovington Village

Unit Code: 070/030/32 County: Moultrie

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,366,890

Equalized Assessed Valuation: \$7,889,523

Population: 1,130

Employees:

 Full Time: 5

 Part Time: 15

 Salaries Paid: \$116,694

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$132.609	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$117	\$570	\$402
Revenue Collected During FY 13:	\$496.653	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$466.212	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$440	\$789	\$625
Per Capita Expenditures:	\$413	\$754	\$593
Revenues over (under) Expenditures:	\$30.441	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	46.54%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$216.989	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$192	\$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:	\$122.124	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$94.865	\$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:	\$445.267	\$9,138,980	\$2,661,046
Per Capita Debt:	\$394	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,929,927	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,708	\$1,565	\$1,188
Revenue Collected During FY 13:	\$298,280	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$215,162	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$264	\$472	\$341
Per Capita Expenditures:	\$190	\$434	\$308
Operating Income (loss):	\$83,118	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	910.53%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$1,959,106	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,734	\$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:	\$93,388	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$288	\$815	\$458
Revenue Collected During FY 13:	\$95,707	\$258,891	\$116,644
Expenditures During FY 13:	\$86,442	\$253,093	\$105,918
Per Capita Revenue:	\$295	\$648	\$296
Per Capita Expenditures:	\$267	\$644	\$284
Revenues over (under) Expenditures:	\$9,265	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	118.75%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$102,653	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$317	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$102,653	\$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

	<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:	\$30.312	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$94	\$2,375	\$942
Revenue Collected During FY 13:	\$64.702	\$245,949	\$87,485
Expenditures During FY 13:	\$42.181	\$230,578	\$92,361
Per Capita Revenue:	\$200	\$656	\$233
Per Capita Expenditures:	\$130	\$653	\$252
Operating Income (loss):	\$22.521	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	208.67%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$88.019	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$272	\$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:	\$385.509	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$643	\$815	\$458
Revenue Collected During FY 13:	\$466.301	\$258,891	\$116,644
Expenditures During FY 13:	\$438.551	\$253,093	\$105,918
Per Capita Revenue:	\$777	\$648	\$296
Per Capita Expenditures:	\$731	\$644	\$284
Revenues over (under) Expenditures:	\$27.750	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	94.23%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$413.259	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$689	\$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:	\$413.259	\$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:	\$19.679	\$446,143	\$40,000
Per Capita Debt:	\$33	\$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:	\$139.322	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$232	\$2,375	\$942
Revenue Collected During FY 13:	\$54.861	\$245,949	\$87,485
Expenditures During FY 13:	\$38.126	\$230,578	\$92,361
Per Capita Revenue:	\$91	\$656	\$233
Per Capita Expenditures:	\$64	\$653	\$252
Operating Income (loss):	\$16.735	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	409.32%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$156.057	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$260	\$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:	\$67,338	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$576	\$815	\$458
Revenue Collected During FY 13:	\$20,876	\$258,891	\$116,644
Expenditures During FY 13:	\$16,363	\$253,093	\$105,918
Per Capita Revenue:	\$178	\$648	\$296
Per Capita Expenditures:	\$140	\$644	\$284
Revenues over (under) Expenditures:	\$4,513	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	439.11%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$71,851	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$614	\$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:	\$23,129	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$48,722	\$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:	\$43,025	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$368	\$2,375	\$942
Revenue Collected During FY 13:	\$24,842	\$245,949	\$87,485
Expenditures During FY 13:	\$20,316	\$230,578	\$92,361
Per Capita Revenue:	\$212	\$656	\$233
Per Capita Expenditures:	\$174	\$653	\$252
Operating Income (loss):	\$4,526	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	234.06%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$47,551	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$406	\$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:	-\$2,983,064	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	-\$320	\$570	\$402
Revenue Collected During FY 13:	\$6,447,126	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$6,016,597	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$692	\$789	\$625
Per Capita Expenditures:	\$646	\$754	\$593
Revenues over (under) Expenditures:	\$430,529	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	-39.54%	89.78%	72.88%
Ending Fund Balance for FY 13:	-\$2,378,976	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	-\$255	\$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:	\$1,748,131	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$4,319,282	\$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:	\$5,883,979	\$9,138,980	\$2,661,046
Per Capita Debt:	\$632	\$1,390	\$672
General Obligation Debt over EAV:	0.51%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$5,062,186	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$543	\$1,565	\$1,188
Revenue Collected During FY 13:	\$2,280,878	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$2,580,289	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$245	\$472	\$341
Per Capita Expenditures:	\$277	\$434	\$308
Operating Income (loss):	-\$299,411	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	184.58%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$4,762,775	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$511	\$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:	\$1,325,322	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$123	\$570	\$402
Revenue Collected During FY 13:	\$9,638,560	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$10,169,471	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$894	\$789	\$625
Per Capita Expenditures:	\$943	\$754	\$593
Revenues over (under) Expenditures:	-\$530,911	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	4.88%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$496,749	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$46	\$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:	\$288,292	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$18,181,919	\$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:	\$23,264,830	\$9,138,980	\$2,661,046
Per Capita Debt:	\$2,158	\$1,390	\$672
General Obligation Debt over EAV:	3.44%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$3,674,063	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$341	\$1,565	\$1,188
Revenue Collected During FY 13:	\$3,102,972	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$3,285,419	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$288	\$472	\$341
Per Capita Expenditures:	\$305	\$434	\$308
Operating Income (loss):	-\$182,447	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	106.28%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$3,491,616	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$324	\$1,608	\$1,226