



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$26,710</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$97</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$11,971</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$7,560</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$44</b>	\$648	\$296
Per Capita Expenditures:	<b>\$27</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$4,411</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>411.65%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$31,121</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$113</b>	\$830	\$486
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$3,121</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$131.575	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$478	\$2,375	\$942
Revenue Collected During FY 13:	\$26.524	\$245,949	\$87,485
Expenditures During FY 13:	\$27.510	\$230,578	\$92,361
Per Capita Revenue:	\$96	\$656	\$233
Per Capita Expenditures:	\$100	\$653	\$252
Operating Income (loss):	-\$986	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	474.70%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$130.589	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$475	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$8,890,406</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$378</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$13,056,647</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$14,747,134</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$556</b>	\$789	\$625
Per Capita Expenditures:	<b>\$628</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$1,690,487</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>47.56%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$7,013,472</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$298</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,356,651</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$5,136,930</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$10,153,539</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$432</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$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:	<b>0.00%</b>	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**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,282,444</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$658</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,022,024</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$816,955</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$524</b>	\$789	\$625
Per Capita Expenditures:	<b>\$419</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$205,069</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>182.08%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,487,513</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$763</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$245,726</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$675,866</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$1,829,497</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$938</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$3,664,948</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,879</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$954,966</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$792,006</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$490</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$406</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$162,960</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>483.32%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$3,827,908</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,963</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 2

Fire 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:	<b>\$9,096,097</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$472</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$21,757,459</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$23,404,614</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,130</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,216</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$1,647,155</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>36.30%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$8,496,349</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$441</b>	\$608	\$442
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,905,308</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$6,477,777</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$14,122,891</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$734</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$19,439,136</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,010</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$6,964,908</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$4,778,573</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$362</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$248</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$2,186,335</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>424.29%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$20,275,064</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,053</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 13:	<b>\$589,593</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$523</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$613,924</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$469,350</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$544</b>	\$789	\$625
Per Capita Expenditures:	<b>\$416</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$144,574</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>156.42%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$734,167</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$651</b>	\$608	\$442

**Equity**

**Amounts**

**Averages**

**Medians**

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

**Net Assets**

**Amounts**

**Averages**

**Medians**

Total Restricted Net Assets:	<b>\$649,520</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$84,647</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$984.662</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$873</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,722,734</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,527</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$292,754</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$312,921</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$260</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$277</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$20,167</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>544.09%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,702,567</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,509</b>	<b>\$1,608</b>	<b>\$1,226</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$7,195,976</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$1,849</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$7,145,538</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$7,406,393</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,836</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,903</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$260,855</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>96.16%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$7,121,968</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1,830</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,342</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$6,823,270</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$268.365</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$69</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$2,204,225</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$566</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$605,252</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$661,130</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$156</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$170</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$55,878</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>191.66%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,267,103</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$326</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Maeystown Village**

Unit Code: **067/025/32** County: **Monroe**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$236,878**

Equalized Assessed Valuation: **\$2,838,281**

Population: **159**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$40,658**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$60.710</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$382</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$57.154</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$71.600</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$359</b>	\$648	\$296
Per Capita Expenditures:	<b>\$450</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$14.446</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>64.61%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$46.264</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$291</b>	\$830	\$486
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2.036</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$44.227</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$281.014</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$1.767</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,501,150</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$9,441</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$149,554</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$165,278</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$941</b>	\$656	\$233
Per Capita Expenditures:	<b>\$1,039</b>	\$653	\$252
Operating Income (loss):	<b>-\$15,724</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>898.74%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,485,426</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$9,342</b>	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$67,216"/>	<input type="text" value="\$305,255"/>	<input type="text" value="\$161,015"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$244"/>	<input type="text" value="\$815"/>	<input type="text" value="\$458"/>
Revenue Collected During FY 13:	<input type="text" value="\$56,116"/>	<input type="text" value="\$258,891"/>	<input type="text" value="\$116,644"/>
Expenditures During FY 13:	<input type="text" value="\$75,808"/>	<input type="text" value="\$253,093"/>	<input type="text" value="\$105,918"/>
Per Capita Revenue:	<input type="text" value="\$204"/>	<input type="text" value="\$648"/>	<input type="text" value="\$296"/>
Per Capita Expenditures:	<input type="text" value="\$276"/>	<input type="text" value="\$644"/>	<input type="text" value="\$284"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$19,692"/>	<input type="text" value="\$5,798"/>	<input type="text" value="\$8,961"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="56.75%"/>	<input type="text" value="284.63%"/>	<input type="text" value="169.99%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$43,024"/>	<input type="text" value="\$308,514"/>	<input type="text" value="\$170,510"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$156"/>	<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="\$13,187"/>	<input type="text" value="\$118,520"/>	<input type="text" value="\$21,864"/>
Total Unrestricted Net Assets:	<input type="text" value="\$29,837"/>	<input type="text" value="\$28,307"/>	<input type="text" value="\$82,892"/>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$246.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$895</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>10.69%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$784.888</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.854</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$46.644</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$95.777</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$170</b>	\$656	\$233
Per Capita Expenditures:	<b>\$348</b>	\$653	\$252
Operating Income (loss):	<b>-\$49.133</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>772.89%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$740.255</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2.692</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Mahomet Village**

Unit Code: 010/060/32      County: Champaign

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$31,549,230

Equalized Assessed Valuation: \$148,738,628

Population: 7,258

Employees:

    Full Time: 26

    Part Time: 4

    Salaries Paid: \$1,508,481

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 13:	<b>\$5,536,393</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$763</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,765,995</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$6,311,530</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$794</b>	\$789	\$625
Per Capita Expenditures:	<b>\$870</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$545,535</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>126.19%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$7,964,716</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1,097</b>	\$608	\$442

**Equity**

**Amounts**

**Averages**

**Medians**

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

**Net Assets**

**Amounts**

**Averages**

**Medians**

Total Restricted Net Assets:	<b>\$1,377,508</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$7,929,494</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$17,556,243</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$2,419</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.47%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$7,837,859</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,080</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$2,161,828</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$1,538,709</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$298</b>	\$472	\$341
Per Capita Expenditures:	<b>\$212</b>	\$434	\$308
Operating Income (loss):	<b>\$623,119</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>553.20%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$8,512,120</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,173</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$312,865</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$558</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$168,219</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$141,024</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$300</b>	\$648	\$296
Per Capita Expenditures:	<b>\$251</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$27,195</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>241.14%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$340,060</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$606</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$340,060</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$221,561"/>	<input type="text" value="\$305,255"/>	<input type="text" value="\$161,015"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$612"/>	<input type="text" value="\$815"/>	<input type="text" value="\$458"/>
Revenue Collected During FY 13:	<input type="text" value="\$74,322"/>	<input type="text" value="\$258,891"/>	<input type="text" value="\$116,644"/>
Expenditures During FY 13:	<input type="text" value="\$42,086"/>	<input type="text" value="\$253,093"/>	<input type="text" value="\$105,918"/>
Per Capita Revenue:	<input type="text" value="\$205"/>	<input type="text" value="\$648"/>	<input type="text" value="\$296"/>
Per Capita Expenditures:	<input type="text" value="\$116"/>	<input type="text" value="\$644"/>	<input type="text" value="\$284"/>
Revenues over (under) Expenditures:	<input type="text" value="\$32,236"/>	<input type="text" value="\$5,798"/>	<input type="text" value="\$8,961"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="412.96%"/>	<input type="text" value="284.63%"/>	<input type="text" value="169.99%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$173,797"/>	<input type="text" value="\$308,514"/>	<input type="text" value="\$170,510"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$480"/>	<input type="text" value="\$830"/>	<input type="text" value="\$486"/>
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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="\$"/>
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<input type="text" value="\$58,033"/>	<input type="text" value="\$118,520"/>	<input type="text" value="\$21,864"/>
Total Unrestricted Net Assets:	<input type="text" value="\$115,764"/>	<input type="text" value="\$28,307"/>	<input type="text" value="\$82,892"/>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$85,400</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$236</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$181,729</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$502</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$441,547</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$235,299</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$1,220</b>	\$656	\$233
Per Capita Expenditures:	<b>\$650</b>	\$653	\$252
Operating Income (loss):	<b>\$206,248</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>198.89%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$467,977</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1,293</b>	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Malta Village**

Unit Code: 019/045/32 County: Dekalb

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,768,896

Equalized Assessed Valuation: \$18,662,853

Population: 1,164

Employees:

    Full Time: 3

    Part Time: 13

    Salaries Paid: \$194,350

**Blended Component Units**

Number Submitted = 1

Water & Sewer Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$600.110</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$516</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$798.278</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$617.535</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$686</b>	\$789	\$625
Per Capita Expenditures:	<b>\$531</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$180.743</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>126.26%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$779.674</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$670</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$227.054</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$552.620</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$60.200</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$52</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$507.902</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$436</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$334.564</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$300.858</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$287</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$258</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$33.706</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>180.02%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$541.608</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$465</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$730,077</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$2,518</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$107,400</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$135,671</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$370</b>	\$648	\$296
Per Capita Expenditures:	<b>\$468</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$28,271</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>517.29%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$701,806</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$2,420</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$413,428</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$288,378</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$1,148,698	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$3,961	\$2,375	\$942
Revenue Collected During FY 13:	\$93,115	\$245,949	\$87,485
Expenditures During FY 13:	\$93,123	\$230,578	\$92,361
Per Capita Revenue:	\$321	\$656	\$233
Per Capita Expenditures:	\$321	\$653	\$252
Operating Income (loss):	-\$8	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	1233.52%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1,148,690	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$3,961	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,087,139</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$152</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$3,744,568</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$3,101,957</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$525</b>	\$789	\$625
Per Capita Expenditures:	<b>\$435</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$642,611</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>54.45%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,688,928</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$237</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$230.187</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$10,296.887</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$14,826,165</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$2.078</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>5.58%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$22,176,068</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3.108</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$3,283,061</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$3,673,216</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$460</b>	\$472	\$341
Per Capita Expenditures:	<b>\$515</b>	\$434	\$308
Operating Income (loss):	<b>-\$390,155</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>594.21%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$21,826,735</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$3.059</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Manito Village**

Unit Code: **060/035/32** County: **Mason**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,011,600**

Equalized Assessed Valuation: **\$17,175,930**

Population: **1,642**

Employees:

    Full Time: **9**

    Part Time: **15**

    Salaries Paid: **\$305,761**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$548,531</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$334</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$812,517</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$669,869</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$495</b>	\$789	\$625
Per Capita Expenditures:	<b>\$408</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$142,648</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>103.18%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$691,179</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$421</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$360.400</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$341.669</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$395.328</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$241</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,428,212</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$870</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$397,382</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$269,795</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$242</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$164</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$127,587</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>576.66%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,555,799</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$948</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$597,462</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1,757</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$211,855</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$265,241</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$623</b>	\$648	\$296
Per Capita Expenditures:	<b>\$780</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$53,386</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>197.27%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$523,249</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1,539</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$341,322</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$301,257</b>	\$28,307	\$82,892



# FISCAL YEAR 2013

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$563.166</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$1.656</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$3,006,556</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$8,843</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$169,081</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$276,199</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$497</b>	\$656	\$233
Per Capita Expenditures:	<b>\$812</b>	\$653	\$252
Operating Income (loss):	<b>-\$107,118</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1057.30%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$2,920,265</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$8,589</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$384,376</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$424</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$360,726</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$283,542</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$398</b>	\$648	\$296
Per Capita Expenditures:	<b>\$313</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$77,184</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>161.45%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$457,765</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$505</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,457</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$450,309</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$747.617	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$825	\$2,375	\$942
Revenue Collected During FY 13:	\$99.529	\$245,949	\$87,485
Expenditures During FY 13:	\$108.680	\$230,578	\$92,361
Per Capita Revenue:	\$110	\$656	\$233
Per Capita Expenditures:	\$120	\$653	\$252
Operating Income (loss):	-\$9.151	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	682.98%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$742.261	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$819	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<b>\$6,769,224</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$735</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$6,459,106</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$8,132,608</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$702</b>	\$789	\$625
Per Capita Expenditures:	<b>\$884</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$1,673,502</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>65.04%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$5,289,472</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$575</b>	\$608	\$442

Equity

Amounts

Averages

Medians

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

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<b>\$1,066,900</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$4,583,354</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$5,048,071</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$548</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>1.56%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$12,983,372</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,411</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$2,177,960</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,577,114</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$237</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$171</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$600,846</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>799.03%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$12,601,598</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,369</b>	<b>\$1,608</b>	<b>\$1,226</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,068,271</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$815</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$760,792</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$662,105</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$581</b>	\$789	\$625
Per Capita Expenditures:	<b>\$505</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$98,687</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>165.61%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,096,506</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$837</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$280,188</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$816,318</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$1,417,448</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1.082</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.30%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$3,115,908</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,379</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$293,221</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$340,323</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$224</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$260</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$47,102</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>922.43%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$3,139,258</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$2,396</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Mapleton Village**

Unit Code: **072/055/32** County: **Peoria**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$570,325**

Equalized Assessed Valuation: **\$5,527,456**

Population: **270**

Employees:

    Full Time:

    Part Time: **11**

    Salaries Paid: **\$31,851**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$212.399</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$787</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$102.387</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$113.297</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$379</b>	\$648	\$296
Per Capita Expenditures:	<b>\$420</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$10.910</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>177.84%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$201.489</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$746</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$21.864</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$179.625</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$213.588</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$791</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,073,828</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3,977</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$436,496</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$299,471</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$1,617</b>	\$656	\$233
Per Capita Expenditures:	<b>\$1,109</b>	\$653	\$252
Operating Income (loss):	<b>\$137,025</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>404.33%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,210,853</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$4,485</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Maquon Village**

Unit Code: **048/040/32** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$114,665**

Equalized Assessed Valuation: **\$1,615,109**

Population: **295**

Employees:

    Full Time: **1**

    Part Time: **11**

    Salaries Paid: **\$25,037**

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$31,587</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$107</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$90,826</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$93,061</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$308</b>	\$648	\$296
Per Capita Expenditures:	<b>\$315</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$2,235</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>29.99%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$27,905</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$95</b>	\$830	\$486
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$16,699</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$11,206</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$71,479	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$242	\$2,375	\$942
Revenue Collected During FY 13:	\$55,965	\$245,949	\$87,485
Expenditures During FY 13:	\$25,618	\$230,578	\$92,361
Per Capita Revenue:	\$190	\$656	\$233
Per Capita Expenditures:	\$87	\$653	\$252
Operating Income (loss):	\$30,347	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	403.13%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$103,273	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$350	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,037,131</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$266</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$4,169,155</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$3,847,676</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$545</b>	\$789	\$625
Per Capita Expenditures:	<b>\$503</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$321,479</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>59.25%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,279,770</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$298</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,572,432</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,028,662</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$4,836,470</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$632</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>1.10%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$5,683,745</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$743</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$2,296,184</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,543,406</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$300</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$202</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$752,778</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>416.70%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$6,431,350</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$841</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$61.303</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$409</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$25.745</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$21.005</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$172</b>	\$648	\$296
Per Capita Expenditures:	<b>\$140</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$4.740</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>317.67%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$66.726</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$445</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$66.726</b>	\$28,307	\$82,892



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$377.112</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$2.514</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,841.126</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$12.274</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$99.060</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$138.398</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$660</b>	\$656	\$233
Per Capita Expenditures:	<b>\$923</b>	\$653	\$252
Operating Income (loss):	<b>-\$39.338</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1304.61%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,805.555</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$12.037</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$293,223</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$305</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$430,721</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$369,291</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$449</b>	\$648	\$296
Per Capita Expenditures:	<b>\$385</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$61,430</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>96.04%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$354,653</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$369</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$19,058</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$334,912</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$180.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$188</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.92%</b>	0.31%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$955.307</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$995</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$448.858</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$312.074</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$468</b>	\$656	\$233
Per Capita Expenditures:	<b>\$325</b>	\$653	\$252
Operating Income (loss):	<b>\$136.784</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>349.95%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1.092.091</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.138</b>	\$2,407	\$947



# FISCAL YEAR 2013

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Marion City	
Unit Code:	100/065/30	County: Williamson
Fiscal Year End:	4/30/2013	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$48,604,620	
Equalized Assessed Valuation:	\$286,807,293	
Population:	17,129	
Employees:		
Full Time:		160
Part Time:		25
Salaries Paid:		\$7,613,643

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:	\$16,613,553	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$970	\$570	\$402
Revenue Collected During FY 13:	\$25,650,212	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$22,216,525	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1,497	\$789	\$625
Per Capita Expenditures:	\$1,297	\$754	\$593
Revenues over (under) Expenditures:	\$3,433,687	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	83.60%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$18,571,957	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$1,084	\$608	\$442
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,787,744	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$1,430,786	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$50.337.165</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$2.939</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>10.83%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$17.540.353</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.024</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$6.803.344</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$6.177.860</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$397</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$361</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$625.484</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>296.28%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$18.303.609</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1.069</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Marissa Village**

Unit Code: **088/085/32** County: **St. Clair**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,774,410**

Equalized Assessed Valuation: **\$17,295,693**

Population: **1,936**

Employees:

    Full Time: **10**

    Part Time: **31**

    Salaries Paid: **\$692,767**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$637,125</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$329</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,687,310</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,376,925</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$872</b>	\$789	\$625
Per Capita Expenditures:	<b>\$711</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$310,385</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>51.36%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$707,238</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$365</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$66,863</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$620,774</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$2,767,061</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,429</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$5,759,691</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,975</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$794,992</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,117,491</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$411</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$577</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$322,499</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>512.54%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$5,727,621</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$2,958</b>	<b>\$1,608</b>	<b>\$1,226</b>



## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

<b>Unit Name:</b>	Mark Village		
<b>Unit Code:</b>	078/025/32	<b>County:</b>	Putnam
<b>Fiscal Year End:</b>	4/30/2013		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,773,400		
<b>Equalized Assessed Valuation:</b>	\$6,755,236		
<b>Population:</b>	555		
<b>Employees:</b>			
<b>Full Time:</b>		1	
<b>Part Time:</b>		21	
<b>Salaries Paid:</b>		\$129,930	

Blended Component Units

### Fiscal Indicators

#### **General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,046,505</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1,886</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$3,196,451</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$2,928,203</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$5,759</b>	\$648	\$296
Per Capita Expenditures:	<b>\$5,276</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$268,248</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>44.90%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$1,314,753</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$2,369</b>	\$830	\$486

#### **Equity**

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

#### **Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$271,592</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$1,043,161</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$2,418,816	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$4,358	\$2,375	\$942
Revenue Collected During FY 13:	\$157,100	\$245,949	\$87,485
Expenditures During FY 13:	\$277,893	\$230,578	\$92,361
Per Capita Revenue:	\$283	\$656	\$233
Per Capita Expenditures:	\$501	\$653	\$252
Operating Income (loss):	-\$120,793	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	826.95%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$2,298,023	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$4,141	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>-\$1,907,656</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>-\$151</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$13,060,290</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$14,551,568</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,034</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,153</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$1,491,278</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>4.79%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$697,120</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$55</b>	\$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:	<b>\$9,912,567</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$8,190,074</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$46,480,478</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$3,682</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>31.55%</b>	7.52%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$608,115</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$48</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$5,207,606</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$4,583,853</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$412</b>	\$472	\$341
Per Capita Expenditures:	<b>\$363</b>	\$434	\$308
Operating Income (loss):	<b>\$623,753</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>110.85%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$5,081,365</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$402</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>-\$6.870</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>-\$4</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$748.485</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$795.595</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$478</b>	\$789	\$625
Per Capita Expenditures:	<b>\$508</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$47.110</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>3.08%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$24.540</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$16</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$353.206</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$328.666</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$1,549,964</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$990</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,534,277</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$980</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$354,003</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$438,913</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$226</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$280</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$84,910</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>330.22%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,449,367</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$926</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$967,051</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$342</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,204,921</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,189,655</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$427</b>	\$789	\$625
Per Capita Expenditures:	<b>\$421</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$15,266</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>82.57%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$982,317</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$348</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$187,639</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$794,678</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$1,909,963</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$676</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,338,635</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$474</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$840,852</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$680,760</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$298</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$241</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$160,092</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>220.15%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,498,727</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$531</b>	<b>\$1,608</b>	<b>\$1,226</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,348,842</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$461</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$4,272,070</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$4,214,879</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$839</b>	\$789	\$625
Per Capita Expenditures:	<b>\$827</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$57,191</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>58.24%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,454,803</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$482</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,231,463</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$349,820</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$9,184,074</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1,803</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>2.05%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$6,393,974</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,255</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$2,602,869</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$1,447,215</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$511</b>	\$472	\$341
Per Capita Expenditures:	<b>\$284</b>	\$434	\$308
Operating Income (loss):	<b>\$1,155,654</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>522.01%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$7,554,627</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,483</b>	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,026,286</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$515</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$2,503,281</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$2,447,052</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$636</b>	\$789	\$625
Per Capita Expenditures:	<b>\$622</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$56,229</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>97.76%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,392,339</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$608</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$529,689</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,706,259</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$1,344,812</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$342</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$17,508,753</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$4,452</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$10,122,492</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$9,562,532</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$2,574</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$2,431</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$559,960</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>185.71%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$17,758,889</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$4,515</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>-\$272.581</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>-\$234</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$569.325</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$644.246</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$488</b>	\$789	\$625
Per Capita Expenditures:	<b>\$552</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$74.921</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>-42.58%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>-\$274.347</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>-\$235</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$823.990</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$745.314</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$895.000</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$767</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$2.838.768</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.433</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1.761.048</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$899.202</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$1.509</b>	\$472	\$341
Per Capita Expenditures:	<b>\$771</b>	\$434	\$308
Operating Income (loss):	<b>\$861.846</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>403.41%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$3.627.459</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$3.108</b>	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$660.793</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1.734</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$128.915</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$93.627</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$338</b>	\$648	\$296
Per Capita Expenditures:	<b>\$246</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$35.288</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>743.46%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$696.081</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1.827</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$696.081</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$178.181	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$468	\$2,375	\$942
Revenue Collected During FY 13:	\$12.912	\$245,949	\$87,485
Expenditures During FY 13:	\$34.302	\$230,578	\$92,361
Per Capita Revenue:	\$34	\$656	\$233
Per Capita Expenditures:	\$90	\$653	\$252
Operating Income (loss):	-\$21.390	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	457.09%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$156.791	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$412	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,827,129</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$244</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,837,724</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$5,210,204</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$780</b>	\$789	\$625
Per Capita Expenditures:	<b>\$696</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$627,520</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>56.49%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,943,179</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$393</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$555,696</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$2,411,305</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$5,664,613</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$757</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$8,055,888</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,076</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$2,691,138</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$2,188,937</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$359</b>	\$472	\$341
Per Capita Expenditures:	<b>\$292</b>	\$434	\$308
Operating Income (loss):	<b>\$502,201</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>374.83%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$8,204,756</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,096</b>	\$1,608	\$1,226



# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name:	Mascoutah City	
Unit Code:	088/090/30	County: St. Clair
Fiscal Year End:	4/30/2013	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$15,015,098	
Equalized Assessed Valuation:	\$117,798,572	
Population:	7,483	
Employees:		
	Full Time:	48
	Part Time:	21
	Salaries Paid:	\$3,281,487

### Blended Component Units

Blended Component Units	

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>-\$1,005,744</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>-\$134</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$6,322,433</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$4,922,233</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$845</b>	\$789	\$625
Per Capita Expenditures:	<b>\$658</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,400,200</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>2.39%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$117,448</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$16</b>	\$608	\$442

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,658,688</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$1,881,944</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$10,798,861</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,443</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>4.98%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$30,418,122</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$4,065</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$10,835,538</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$9,264,184</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$1,448</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$1,238</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$1,571,354</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>301.30%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$27,913,238</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$3,730</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Mason Town**

Unit Code: **025/035/31** County: **Effingham**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$708,300**

Equalized Assessed Valuation: **\$1,806,565**

Population: **345**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$19,620**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 13:	<b>\$138,737</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$402</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$87,828</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$91,000</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$255</b>	\$648	\$296
Per Capita Expenditures:	<b>\$264</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$3,172</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>154.91%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$140,970</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$409</b>	\$830	\$486

**Equity**

**Amounts**

**Averages**

**Medians**

Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

**Net Assets**

**Amounts**

**Averages**

**Medians**

Total Restricted Net Assets:	<b>\$80,769</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$60,201</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$240.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$696</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$678.782</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.967</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$59.859</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$68.044</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$174</b>	\$656	\$233
Per Capita Expenditures:	<b>\$197</b>	\$653	\$252
Operating Income (loss):	<b>-\$8.185</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>977.59%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$665.191</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.928</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$505.549</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$198</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$886.696</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$751.764</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$347</b>	\$789	\$625
Per Capita Expenditures:	<b>\$294</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$134.932</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>85.20%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$640.481</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$250</b>	\$608	\$442
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$373.048</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$267.433</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$2,195,755</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$858</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,390,900</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$544</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1,021,079</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$560,013</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$399</b>	\$472	\$341
Per Capita Expenditures:	<b>\$219</b>	\$434	\$308
Operating Income (loss):	<b>\$461,066</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>330.70%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1,851,966</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$724</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Matherville Village**

Unit Code: **066/025/32** County: **Mercer**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$327,500**

Equalized Assessed Valuation: **\$5,922,812**

Population: **302**

Employees:

    Full Time: **1**

    Part Time: **10**

    Salaries Paid: **\$59,212**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$172,096</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$570</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$243,678</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$224,805</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$807</b>	\$648	\$296
Per Capita Expenditures:	<b>\$744</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$18,873</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>62.87%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$141,329</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$468</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$24,281</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$117,048</b>	\$29,757	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$297.250</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$984</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>3.04%</b>	0.31%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$138.676</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$459</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$179.601</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$111.300</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$595</b>	\$656	\$233
Per Capita Expenditures:	<b>\$369</b>	\$653	\$252
Operating Income (loss):	<b>\$68.301</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>230.56%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$256.617</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$850</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>-\$42,628</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>-\$2</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$21,095,061</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$23,809,510</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,110</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,253</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$2,714,449</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>-8.66%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>-\$2,062,259</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>-\$108</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,653,397</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$13,503,483</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$56,969,347</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$2,997</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>7.36%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$11,261,550</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$592</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$5,612,323</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$3,517,834</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$295</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$185</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$2,094,489</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>337.03%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$11,856,039</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$624</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:	Mattoon City		
Unit Code:	015/030/30	County:	Coles
Fiscal Year End:	4/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$42,782,310		
Equalized Assessed Valuation:	\$197,737,207		
Population:	18,555		
Employees:			
Full Time:	146		
Part Time:	54		
Salaries Paid:	\$8,635,932		

Blended Component Units	
Number Submitted =	1
Mattoon Foreign Fire Insurance Tax Fund	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$6,252,369	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$337	\$570	\$402
Revenue Collected During FY 13:	\$19,286,903	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$17,944,725	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1,039	\$789	\$625
Per Capita Expenditures:	\$967	\$754	\$593
Revenues over (under) Expenditures:	\$1,342,178	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	39.53%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$7,093,479	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$382	\$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:	\$3,765,293	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$5,131,937	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$32.657.831</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1.760</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$25.023.647</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.349</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$8.076.653</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$6.710.348</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$435</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$362</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$1.366.305</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>391.14%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$26.246.869</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1.415</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$29.650</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$213</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$43.008</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$49.528</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$309</b>	\$648	\$296
Per Capita Expenditures:	<b>\$356</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$6.520</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>46.70%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$23.130</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$166</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$23.130</b>	\$29,757	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$3.290</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$24</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<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:	<b>0.00%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$815.366</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$803</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$740.004</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$886.806</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$729</b>	\$789	\$625
Per Capita Expenditures:	<b>\$874</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$146.802</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>75.39%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$668.564</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$659</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$200.853</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$467.711</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$112.000</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$110</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$4,721,217</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$4,651</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$355,377</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$339,971</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$350</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$335</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$15,406</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>1394.07%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$4,739,444</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$4,669</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Mc Cook Village**

Unit Code: **016/330/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,977,845**

Equalized Assessed Valuation: **\$96,966,478**

Population: **228**

Employees:

    Full Time: **67**

    Part Time: **11**

    Salaries Paid: **\$4,105,031**

**Blended Component Units**

Number Submitted = **3**

911 Emergency Telephone System Board

Firefighter Pension

Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$3,614,006</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$15.851</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$8,845,106</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$13,681,827</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$38.794</b>	\$648	\$296
Per Capita Expenditures:	<b>\$60.008</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$4,836,721</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>18.35%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$2,510,771</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$11.012</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$547,491</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>-\$30,483,486</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$47,456,330</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$208.142</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>43.39%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$15,476,700</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$67.880</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$9,123,525</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$8,933,906</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$40.015</b>	\$656	\$233
Per Capita Expenditures:	<b>\$39.184</b>	\$653	\$252
Operating Income (loss):	<b>\$189,619</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>186.09%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$16,625,500</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$72.919</b>	\$2,407	\$947





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$2,579,566</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$2,400</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>8.39%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,894,698</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,763</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$404,569</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$241,821</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$376</b>	\$472	\$341
Per Capita Expenditures:	<b>\$225</b>	\$434	\$308
Operating Income (loss):	<b>\$162,748</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>850.81%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$2,057,446</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,914</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$6,761,594</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$251</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$20,682,513</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$17,339,221</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$766</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$642</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$3,343,292</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>45.95%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$7,967,050</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$295</b>	\$511	\$437

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,771,001</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$7,841,944</b>	\$3,838,488	\$8,425,127



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$20,210,530</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$749</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>3.16%</b>	<b>14.27%</b>	<b>3.52%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$46,690,635</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,730</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$5,777,843</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$5,664,716</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$214</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$210</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>\$113,127</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>824.92%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$46,729,317</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$1,731</b>	<b>\$1,359</b>	<b>\$1,125</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$488,156</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$588</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$464,781</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$430,969</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$560</b>	\$648	\$296
Per Capita Expenditures:	<b>\$519</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$33,812</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>121.11%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$521,968</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$629</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$58,404</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$332,337</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$418.855</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$505</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,830,303</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,205</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$297,552</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$336,503</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$358</b>	\$656	\$233
Per Capita Expenditures:	<b>\$405</b>	\$653	\$252
Operating Income (loss):	<b>-\$38,951</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>532.34%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,791,352</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2,158</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:	Mc Leansboro City		
Unit Code:	033/025/30	County:	Hamilton
Fiscal Year End:	4/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,597,155		
Equalized Assessed Valuation:	\$11,788,290		
Population:	2,883		
Employees:			
Full Time:	26		
Part Time:	32		
Salaries Paid:	\$1,127,262		

Blended Component Units

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,315,742	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$803	\$570	\$402
Revenue Collected During FY 13:	\$1,338,867	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1,601,571	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$464	\$789	\$625
Per Capita Expenditures:	\$556	\$754	\$593
Revenues over (under) Expenditures:	-\$262,704	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	152.86%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$2,448,128	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$849	\$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:	\$958,606	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$490,598	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$480.000</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$166</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$4.655.765</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.615</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$5.307.733</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$4.364.183</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$1.841</b>	\$472	\$341
Per Capita Expenditures:	<b>\$1.514</b>	\$434	\$308
Operating Income (loss):	<b>\$943.550</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>118.05%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$5.151.841</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1.787</b>	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$238,078</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$835</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$123,708</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$182,703</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$434</b>	\$648	\$296
Per Capita Expenditures:	<b>\$641</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$58,995</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>94.30%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$172,280</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$604</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9,614</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$162,666</b>	\$28,307	\$82,892



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$960.998</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$3.372</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$2,037.786</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$7.150</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$146.640</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$159.967</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$515</b>	\$656	\$233
Per Capita Expenditures:	<b>\$561</b>	\$653	\$252
Operating Income (loss):	<b>-\$13.327</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1269.80%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$2,031.262</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$7.127</b>	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$147,136</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$249</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$419,946</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$2,085,797</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$712</b>	\$648	\$296
Per Capita Expenditures:	<b>\$3,535</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$1,665,851</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>37.50%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$782,185</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1,326</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,174</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>-\$1,427,785</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$2,321,998</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$3,936</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

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="\$80,213"/>	<input type="text" value="\$305,255"/>	<input type="text" value="\$161,015"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$458"/>	<input type="text" value="\$815"/>	<input type="text" value="\$458"/>
Revenue Collected During FY 13:	<input type="text" value="\$17,816"/>	<input type="text" value="\$258,891"/>	<input type="text" value="\$116,644"/>
Expenditures During FY 13:	<input type="text" value="\$23,859"/>	<input type="text" value="\$253,093"/>	<input type="text" value="\$105,918"/>
Per Capita Revenue:	<input type="text" value="\$102"/>	<input type="text" value="\$648"/>	<input type="text" value="\$296"/>
Per Capita Expenditures:	<input type="text" value="\$136"/>	<input type="text" value="\$644"/>	<input type="text" value="\$284"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$6,043"/>	<input type="text" value="\$5,798"/>	<input type="text" value="\$8,961"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="338.19%"/>	<input type="text" value="284.63%"/>	<input type="text" value="169.99%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$80,689"/>	<input type="text" value="\$308,514"/>	<input type="text" value="\$170,510"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$461"/>	<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="\$"/>	<input type="text" value="\$118,520"/>	<input type="text" value="\$21,864"/>
Total Unrestricted Net Assets:	<input type="text" value="\$80,689"/>	<input type="text" value="\$28,307"/>	<input type="text" value="\$82,892"/>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$77.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$440</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$211.643</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.209</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$28.010</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$24.306</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$160</b>	\$656	\$233
Per Capita Expenditures:	<b>\$139</b>	\$653	\$252
Operating Income (loss):	<b>\$3.704</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>859.16%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$208.828</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.193</b>	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$183.109</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$366</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$115.689</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$106.728</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$231</b>	\$648	\$296
Per Capita Expenditures:	<b>\$213</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$8.961</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>179.96%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$192.070</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$384</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$192.070</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$130.765</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$262</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$996.435</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.993</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$205.891</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$231.569</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$412</b>	\$656	\$233
Per Capita Expenditures:	<b>\$463</b>	\$653	\$252
Operating Income (loss):	<b>-\$25.678</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>419.21%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$970.757</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.942</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$12,873,958</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$591</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$43,027,221</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$46,958,655</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,977</b>	\$789	\$625
Per Capita Expenditures:	<b>\$2,157</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$3,931,434</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>30.66%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$14,399,782</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$662</b>	\$608	\$442
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$10,682,311</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$55,671,154</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$98,889,587</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$4,543</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>10.78%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$42,428,177</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,949</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$22,726,255</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$14,860,208</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$1,044</b>	\$472	\$341
Per Capita Expenditures:	<b>\$683</b>	\$434	\$308
Operating Income (loss):	<b>\$7,866,047</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>286.64%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$42,595,839</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,957</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$343,091</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$759</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$176,619</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$156,547</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$391</b>	\$648	\$296
Per Capita Expenditures:	<b>\$346</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$20,072</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>231.98%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$363,164</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$803</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$65,876</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$297,288</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$360.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$796</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$379.258</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$839</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$121.829</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$113.920</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$270</b>	\$656	\$233
Per Capita Expenditures:	<b>\$252</b>	\$653	\$252
Operating Income (loss):	<b>\$7.909</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>339.86%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$387.167</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$857</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Mendon Village**

Unit Code: 001/055/32      County: Adams

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$213,250

Equalized Assessed Valuation: \$6,465,373

Population: 953

Employees:

    Full Time: 1

    Part Time: 3

    Salaries Paid: \$99,526

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$480.151</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$504</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$249.779</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$270.354</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$262</b>	\$648	\$296
Per Capita Expenditures:	<b>\$284</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$20.575</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>169.99%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$459.576</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$482</b>	\$830	\$486
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$475.836</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$1,307,758	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1,372	\$2,375	\$942
Revenue Collected During FY 13:	\$264,378	\$245,949	\$87,485
Expenditures During FY 13:	\$179,076	\$230,578	\$92,361
Per Capita Revenue:	\$277	\$656	\$233
Per Capita Expenditures:	\$188	\$653	\$252
Operating Income (loss):	\$85,302	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	777.92%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1,393,060	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1,462	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,818,424</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$651</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$8,255,740</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$8,518,838</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,116</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,152</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$263,098</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>55.05%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$4,689,606</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$634</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,342,012</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$816,064</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$5,110,247</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$691</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>1.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$7,154,497</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$967</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$3,197,036</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$2,648,734</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$432</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$358</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$548,302</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>290.18%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$7,686,168</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,039</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$44,347</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$179</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$51,884</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$33,095</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$209</b>	\$648	\$296
Per Capita Expenditures:	<b>\$133</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$18,789</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>190.77%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$63,136</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$255</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$520,897</b>	\$29,757	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$481,860</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$463</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$376,349</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$382,664</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$362</b>	\$789	\$625
Per Capita Expenditures:	<b>\$368</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$6,315</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>120.71%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$461,900</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$444</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$156,793</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$292,574</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$394.626</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$379</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>5.10%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,278,315</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,228</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$220,167</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$202,691</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$211</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$195</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$17,476</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>639.29%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,295,791</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,245</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$208.113</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$110</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,955.258</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$2,465.807</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1.029</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1.298</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$510.549</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>-7.39%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>-\$182.191</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>-\$96</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$192.583</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$281.490</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$681.140</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$358</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.12%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$2,085,781</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,098</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$641,094</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$344,641</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$337</b>	\$472	\$341
Per Capita Expenditures:	<b>\$181</b>	\$434	\$308
Operating Income (loss):	<b>\$296,453</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>652.22%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$2,247,822</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,183</b>	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Metamora Village		
Unit Code:	102/045/32	County:	Woodford
Fiscal Year End:	4/30/2013		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,564,900		
Equalized Assessed Valuation:	\$62,102,703		
Population:	3,636		
Employees:			
Full Time:	14		
Part Time:	7		
Salaries Paid:	\$620,684		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,044,974	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$837	\$570	\$402
Revenue Collected During FY 13:	\$1,758,431	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1,120,806	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$484	\$789	\$625
Per Capita Expenditures:	\$308	\$754	\$593
Revenues over (under) Expenditures:	\$637,625	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	325.32%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$3,646,222	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$1,003	\$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:	\$1,643,273	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$2,118,245	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$3,533,076</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$972</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$3,902,528</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,073</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,952,499</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,039,459</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$537</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$286</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$913,040</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>467.26%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$4,856,945</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,336</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$83,949</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$444</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$47,687</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$37,154</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$252</b>	\$648	\$296
Per Capita Expenditures:	<b>\$197</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$10,533</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>242.65%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$90,155</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$477</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$14,914</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$75,241</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$8.630</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$46</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$25.640</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$136</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$42.946</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$74.418</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$227</b>	\$656	\$233
Per Capita Expenditures:	<b>\$394</b>	\$653	\$252
Operating Income (loss):	<b>-\$31.472</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>142.59%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$106.116</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$561</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 2

Foreign Fire Insurance Board

Municipal Airport

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$9,693,630</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$1.483</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$10,466,733</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$9,411,481</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1.601</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1.440</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,055,252</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>101.26%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$9,530,266</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1.458</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,150,887</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$8,415,907</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$10.135.000</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.550</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$28.436.446</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$4.350</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$11.240.861</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$10.635.906</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$1.720</b>	\$472	\$341
Per Capita Expenditures:	<b>\$1.627</b>	\$434	\$308
Operating Income (loss):	<b>\$604.955</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>273.06%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$29.042.401</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$4.443</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$6,838,819</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$12,434</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$3,707,253</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$4,319,470</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$6,740</b>	\$648	\$296
Per Capita Expenditures:	<b>\$7,854</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$612,217</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>144.15%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$6,226,602</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$11,321</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$715,206</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$5,704,962</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$8,970,000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$16.309</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>1.52%</b>	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:	<b>0.00%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$229.013</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$707</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$67.062</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$70.566</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$207</b>	\$648	\$296
Per Capita Expenditures:	<b>\$218</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$3.504</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>319.57%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$225.509</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$696</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$45.853</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$179.656</b>	\$28,307	\$82,892



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$136.033	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$420	\$2,375	\$942
Revenue Collected During FY 13:	\$50.445	\$245,949	\$87,485
Expenditures During FY 13:	\$51.714	\$230,578	\$92,361
Per Capita Revenue:	\$156	\$656	\$233
Per Capita Expenditures:	\$160	\$653	\$252
Operating Income (loss):	-\$1.269	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	260.59%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$134.764	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$416	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$519,491</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$35</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$11,085,529</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$12,616,365</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$744</b>	\$789	\$625
Per Capita Expenditures:	<b>\$847</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$1,530,836</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>-8.02%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>-\$1,011,345</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>-\$68</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,477,501</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$14,063,277</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$21.168.203</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1.421</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>2.75%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$3.928.549</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$264</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$3.536.598</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$2.992.868</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$237</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$201</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$543.730</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>149.43%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$4.472.279</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$300</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Milan Village**

Unit Code: **081/045/32** County: **Rock Island**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,154,835**

Equalized Assessed Valuation: **\$74,845,810**

Population: **5,099**

Employees:

    Full Time: **47**

    Part Time: **14**

    Salaries Paid: **\$2,384,390**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,119,825</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$220</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$7,501,059</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$6,300,800</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,471</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,236</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,200,259</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>36.82%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,320,084</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$455</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,487,720</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$648,635</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$12,570,518</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$2,465</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$4,601,350</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$902</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1,574,789</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$1,740,516</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$309</b>	\$472	\$341
Per Capita Expenditures:	<b>\$341</b>	\$434	\$308
Operating Income (loss):	<b>-\$165,727</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>269.90%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$4,697,670</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$921</b>	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$64,387</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$47</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$724,649</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$868,107</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$529</b>	\$789	\$625
Per Capita Expenditures:	<b>\$634</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$143,458</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>-7.25%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>-\$62,915</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>-\$46</b>	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>-\$62,915</b>	\$47,054	\$

Net Assets

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$959,076	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$701	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1,073,953	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$588,269	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$784	\$472	\$341
Per Capita Expenditures:	\$430	\$434	\$308
Operating Income (loss):	\$485,684	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	242.85%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$1,428,604	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,044	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$17.073</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$267</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$15.103</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$9.807</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$236</b>	\$648	\$296
Per Capita Expenditures:	<b>\$153</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$5.296</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>228.09%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$22.369</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$350</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$22.767</b>	\$29,757	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$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:	<b>\$129,125</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$601</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$58,180</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$61,612</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$271</b>	\$648	\$296
Per Capita Expenditures:	<b>\$287</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$3,432</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>201.90%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$124,394</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$579</b>	\$830	\$486
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$12,929</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$72,441</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$74.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$344</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$815.435</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3.793</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$76.477</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$106.526</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$356</b>	\$656	\$233
Per Capita Expenditures:	<b>\$495</b>	\$653	\$252
Operating Income (loss):	<b>-\$30.049</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>737.27%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$785.386</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$3.653</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$331.795</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$885</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$92.196</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$51.256</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$246</b>	\$648	\$296
Per Capita Expenditures:	<b>\$137</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$40.940</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>727.20%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$372.735</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$994</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$140.337</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$232.398</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$276.471</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$274</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$847.298</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$617.825</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$840</b>	\$789	\$625
Per Capita Expenditures:	<b>\$612</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$229.473</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>81.32%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$502.444</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$498</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$434.759</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$108.721</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$952.180</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$944</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,585,772</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,572</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$379,118</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$405,008</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$376</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$401</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$25,890</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>386.01%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,563,382</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,549</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$39,010</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$67</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$131,707</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$83,037</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$227</b>	\$648	\$296
Per Capita Expenditures:	<b>\$143</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$48,670</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>105.59%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$87,680</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$151</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$126,257</b>	\$29,757	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,222,586</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$305</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$2,320,513</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$2,073,467</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$579</b>	\$789	\$625
Per Capita Expenditures:	<b>\$517</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$247,046</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>69.67%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,444,632</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$360</b>	\$608	\$442
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$599,348</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,382,880</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$7,709,976</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,922</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$5,146,146</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,283</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,469,952</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,505,886</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$366</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$375</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$35,934</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>341.01%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$5,135,212</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,280</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$115.636</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$427</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$99.589</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$77.306</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$367</b>	\$648	\$296
Per Capita Expenditures:	<b>\$285</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$22.283</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>178.41%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$137.919</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$509</b>	\$830	\$486
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$145.388</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$620.234	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2.289	\$2,375	\$942
Revenue Collected During FY 13:	\$69.600	\$245,949	\$87,485
Expenditures During FY 13:	\$73.636	\$230,578	\$92,361
Per Capita Revenue:	\$257	\$656	\$233
Per Capita Expenditures:	\$272	\$653	\$252
Operating Income (loss):	-\$4.036	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	836.82%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$616.198	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2.274	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Mineral Village**

Unit Code: 006/070/32      County: Bureau

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$313,390

Equalized Assessed Valuation: \$1,411,751

Population: 237

Employees:

    Full Time:

    Part Time: 9

    Salaries Paid: \$13,736

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$243,890	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$1,029	\$815	\$458
Revenue Collected During FY 13:	\$65,168	\$258,891	\$116,644
Expenditures During FY 13:	\$45,812	\$253,093	\$105,918
Per Capita Revenue:	\$275	\$648	\$296
Per Capita Expenditures:	\$193	\$644	\$284
Revenues over (under) Expenditures:	\$19,356	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	430.25%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$197,106	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$832	\$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:	\$56,408	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$140,698	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$462.618	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.952	\$2,375	\$942
Revenue Collected During FY 13:	\$50.481	\$245,949	\$87,485
Expenditures During FY 13:	\$59.171	\$230,578	\$92,361
Per Capita Revenue:	\$213	\$656	\$233
Per Capita Expenditures:	\$250	\$653	\$252
Operating Income (loss):	-\$8.690	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	809.98%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$479.276	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2.022	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Minier Village**

Unit Code: **090/055/32** County: **Tazewell**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,752,588**

Equalized Assessed Valuation: **\$18,904,027**

Population: **1,252**

Employees:

    Full Time: **6**

    Part Time: **6**

    Salaries Paid: **\$412,955**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$626.220</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$500</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$852.524</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$661.838</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$681</b>	\$789	\$625
Per Capita Expenditures:	<b>\$529</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$190.686</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>120.69%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$798.756</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$638</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$170.680</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$815.228</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$1,444,248	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,154	\$1,565	\$1,188
Revenue Collected During FY 13:	\$305,312	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$395,254	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$244	\$472	\$341
Per Capita Expenditures:	\$316	\$434	\$308
Operating Income (loss):	-\$89,942	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	347.23%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$1,372,456	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,096	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,324,935</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$1.122</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,606,600</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,601,605</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$775</b>	\$789	\$625
Per Capita Expenditures:	<b>\$773</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$4,995</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>145.24%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,326,197</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1.123</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,250,010</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,170,479</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$631.425</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$305</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>1.32%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$2,349,866</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,134</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$765,608</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$746,394</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$370</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$360</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$19,214</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>317.90%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$2,372,813</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,145</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$5,830,149</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$534</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,526,769</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$5,338,337</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$506</b>	\$789	\$625
Per Capita Expenditures:	<b>\$489</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$188,432</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>109.04%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$5,820,733</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$533</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,556,176</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$5,484,181</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$15,126,594</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,385</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$20,982,722</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,921</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$3,178,283</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$2,335,564</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$291</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$214</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$842,719</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>934.93%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$21,835,773</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,999</b>	<b>\$1,608</b>	<b>\$1,226</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$172.302</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$684</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$56.758</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$68.034</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$225</b>	\$648	\$296
Per Capita Expenditures:	<b>\$270</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$11.276</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>236.68%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$161.026</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$639</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$161.026</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$153.069</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$607</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$316.429</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.256</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$55.720</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$75.443</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$221</b>	\$656	\$233
Per Capita Expenditures:	<b>\$299</b>	\$653	\$252
Operating Income (loss):	<b>-\$19.723</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>393.28%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$296.706</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.177</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Mokena Village**

Unit Code: **099/070/32** County: **Will**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$20,246,100**

Equalized Assessed Valuation: **\$732,945,440**

Population: **18,740**

Employees:

    Full Time: **76**

    Part Time: **2**

    Salaries Paid: **\$5,783,688**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,449,374</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$237</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$10,860,876</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$9,336,500</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$580</b>	\$789	\$625
Per Capita Expenditures:	<b>\$498</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,524,376</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>49.46%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$4,618,127</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$246</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,464,927</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$7,514,266</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$11,216,949</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$599</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>1.24%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$30,749,605</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,641</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$8,853,405</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$7,886,217</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$472</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$421</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$967,188</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>401.60%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$31,670,814</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,690</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$19,200,917</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$444</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$58,531,124</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$57,735,926</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$1,353</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$1,335</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$795,198</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>34.75%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$20,064,959</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$464</b>	\$511	\$437
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$	\$
Total Unreserved Funds:	<b>\$</b>	\$	\$
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$10,953,300</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$2,943,737</b>	\$3,838,488	\$8,425,127



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$82.634.994</b>	\$82,635,224	\$52,719,667
Per Capita Debt:	<b>\$1.910</b>	\$1,507	\$1,372
General Obligation Debt over EAV:	<b>9.43%</b>	14.27%	3.52%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$83.130.627</b>	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.922</b>	\$1,344	\$1,047
Revenue Collected During FY 13:	<b>\$17.840.475</b>	\$20,765,663	\$12,610,524
Expenditures During FY 13:	<b>\$16.257.432</b>	\$20,304,688	\$11,924,922
Per Capita Revenue:	<b>\$412</b>	\$386	\$287
Per Capita Expenditures:	<b>\$376</b>	\$377	\$289
Operating Income (loss):	<b>\$1.583.043</b>	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	<b>521.08%</b>	430.94%	378.25%
Ending Retained Earnings for FY 13:	<b>\$84.713.670</b>	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	<b>\$1.958</b>	\$1,359	\$1,125



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$171.539</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$52</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1.630.335</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1.599.728</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$494</b>	\$789	\$625
Per Capita Expenditures:	<b>\$485</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$30.607</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>17.32%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$277.146</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$84</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$133.702</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$323.107</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$491.137</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$149</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$4,545,045</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,377</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,253,410</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,160,207</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$380</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$352</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$93,203</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>399.78%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$4,638,248</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,406</b>	<b>\$1,608</b>	<b>\$1,226</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,062,034</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$787</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$4,191,223</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$4,079,060</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$812</b>	\$789	\$625
Per Capita Expenditures:	<b>\$791</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$112,163</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>103.95%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$4,240,308</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$822</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,410,807</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$1,308,811</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$5.606.459</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1.087</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>1.66%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$6.455.648</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.251</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1.393.030</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1.265.546</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$270</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$245</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$127.484</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>520.18%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$6.583.132</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1.276</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$5,855,369</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$633</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$6,951,487</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$8,244,058</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$752</b>	\$789	\$625
Per Capita Expenditures:	<b>\$892</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$1,292,571</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>55.70%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$4,591,682</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$497</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$416.509</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$672.775</b>	\$647,390	\$664,612



# FISCAL YEAR 2013

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$25.812.128</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$2.792</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>17.33%</b>	7.52%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$21.507.769</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.327</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$4.827.078</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$4.165.503</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$522</b>	\$472	\$341
Per Capita Expenditures:	<b>\$451</b>	\$434	\$308
Operating Income (loss):	<b>\$661.575</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>516.19%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$21.501.888</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2.326</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Monroe Center Village**

Unit Code: 071/054/32 County: Ogle

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$531,633

Equalized Assessed Valuation: \$6,708,030

Population: 471

Employees:

    Full Time:

    Part Time: 10

    Salaries Paid: \$17,200

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$339,630</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$721</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$241,376</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$179,766</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$512</b>	\$648	\$296
Per Capita Expenditures:	<b>\$382</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$61,610</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>223.20%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$401,240</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$852</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$401,240</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$6,462,419</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$350</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$10,588,879</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$10,137,891</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$574</b>	\$789	\$625
Per Capita Expenditures:	<b>\$550</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$450,988</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>68.19%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$6,913,407</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$375</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,379,946</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$2,487,065</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$19,965,351</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1.083</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.51%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$29,098,760</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,578</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$4,010,153</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$5,097,758</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$217</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$276</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$1,087,605</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>593.98%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$30,279,825</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,642</b>	<b>\$1,608</b>	<b>\$1,226</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

# FISCAL YEAR 2013

## 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

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#### 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="\$3,487,636"/>	<input type="text" value="\$3,411,063"/>	<input type="text" value="\$1,536,463"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$629"/>	<input type="text" value="\$570"/>	<input type="text" value="\$402"/>
Revenue Collected During FY 13:	<input type="text" value="\$4,654,504"/>	<input type="text" value="\$5,680,749"/>	<input type="text" value="\$2,501,457"/>
Expenditures During FY 13:	<input type="text" value="\$4,352,789"/>	<input type="text" value="\$5,394,004"/>	<input type="text" value="\$2,525,307"/>
Per Capita Revenue:	<input type="text" value="\$839"/>	<input type="text" value="\$789"/>	<input type="text" value="\$625"/>
Per Capita Expenditures:	<input type="text" value="\$785"/>	<input type="text" value="\$754"/>	<input type="text" value="\$593"/>
Revenues over (under) Expenditures:	<input type="text" value="\$301,715"/>	<input type="text" value="\$286,745"/>	<input type="text" value="\$99,473"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="85.84%"/>	<input type="text" value="89.78%"/>	<input type="text" value="72.88%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$3,736,418"/>	<input type="text" value="\$3,736,935"/>	<input type="text" value="\$1,675,391"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$673"/>	<input type="text" value="\$608"/>	<input type="text" value="\$442"/>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$10,159"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$47,054"/>	<input type="text" value="\$"/>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$578,866"/>	<input type="text" value="\$1,600,686"/>	<input type="text" value="\$578,266"/>
Total Unrestricted Net Assets:	<input type="text" value="\$3,157,553"/>	<input type="text" value="\$647,390"/>	<input type="text" value="\$664,612"/>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$4.072.097</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$734</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>3.76%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$2.571.938</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$464</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1.223.212</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1.281.572</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$220</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$231</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$58.360</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>200.09%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$2.564.356</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$462</b>	<b>\$1,608</b>	<b>\$1,226</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$196,368</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$758</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$143,833</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$122,256</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$555</b>	\$648	\$296
Per Capita Expenditures:	<b>\$472</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$21,577</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>178.27%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$217,946</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$841</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$217,945</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$130.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$502</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,586,469</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$6.125</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$75,583</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$102,756</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$292</b>	\$656	\$233
Per Capita Expenditures:	<b>\$397</b>	\$653	\$252
Operating Income (loss):	<b>-\$27,173</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1517.47%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,559,295</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$6.020</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$18,172,382</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$1,333</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$17,267,728</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$13,853,260</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,266</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,016</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$3,414,468</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>163.14%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$22,599,648</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1,657</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9,528,238</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$5,517,473</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$7,428,718</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$545</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$33,667,623</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,469</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$7,592,850</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$5,825,781</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$557</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$427</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$1,767,069</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>590.85%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$34,421,894</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$2,524</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,357,371</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$324</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$2,424,347</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$2,342,416</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$579</b>	\$789	\$625
Per Capita Expenditures:	<b>\$560</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$81,931</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>63.37%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,484,302</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$355</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,669,655</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$156,621</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$5,108,115</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1,221</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>4.97%</b>	7.52%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$3,473,709</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$830</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$2,029,944</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$956,854</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$485</b>	\$472	\$341
Per Capita Expenditures:	<b>\$229</b>	\$434	\$308
Operating Income (loss):	<b>\$1,073,090</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>474.56%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$4,540,799</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,085</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$261.146"/>	<input type="text" value="\$3,411,063"/>	<input type="text" value="\$1,536,463"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$245"/>	<input type="text" value="\$570"/>	<input type="text" value="\$402"/>
Revenue Collected During FY 13:	<input type="text" value="\$426.234"/>	<input type="text" value="\$5,680,749"/>	<input type="text" value="\$2,501,457"/>
Expenditures During FY 13:	<input type="text" value="\$396.465"/>	<input type="text" value="\$5,394,004"/>	<input type="text" value="\$2,525,307"/>
Per Capita Revenue:	<input type="text" value="\$399"/>	<input type="text" value="\$789"/>	<input type="text" value="\$625"/>
Per Capita Expenditures:	<input type="text" value="\$371"/>	<input type="text" value="\$754"/>	<input type="text" value="\$593"/>
Revenues over (under) Expenditures:	<input type="text" value="\$29.769"/>	<input type="text" value="\$286,745"/>	<input type="text" value="\$99,473"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="74.89%"/>	<input type="text" value="89.78%"/>	<input type="text" value="72.88%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$296.915"/>	<input type="text" value="\$3,736,935"/>	<input type="text" value="\$1,675,391"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$278"/>	<input type="text" value="\$608"/>	<input type="text" value="\$442"/>

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$10,159"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$47,054"/>	<input type="text" value="\$"/>

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$139.393"/>	<input type="text" value="\$1,600,686"/>	<input type="text" value="\$578,266"/>
Total Unrestricted Net Assets:	<input type="text" value="\$157.522"/>	<input type="text" value="\$647,390"/>	<input type="text" value="\$664,612"/>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$1,354,565	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,268	\$1,565	\$1,188
Revenue Collected During FY 13:	\$332,557	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$277,173	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$311	\$472	\$341
Per Capita Expenditures:	\$260	\$434	\$308
Operating Income (loss):	\$55,384	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	506.52%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$1,403,949	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,315	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 13:	<b>\$10,868,151</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$662</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$12,553,804</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$11,757,138</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$765</b>	\$789	\$625
Per Capita Expenditures:	<b>\$716</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$796,666</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>100.96%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$11,869,894</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$723</b>	\$608	\$442

**Equity**

**Amounts**

**Averages**

**Medians**

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

**Net Assets**

**Amounts**

**Averages**

**Medians**

Total Restricted Net Assets:	<b>\$2,775,932</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$7,916,779</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$2,212,642</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$135</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$47,556,829</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,897</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$14,642,229</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$10,192,056</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$892</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$621</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$4,450,173</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>509.86%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$51,965,085</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$3,166</b>	<b>\$1,608</b>	<b>\$1,226</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<b>\$18,792,370</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$808</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$28,853,193</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$27,468,719</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,240</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,180</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,384,474</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>72.58%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$19,935,632</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$857</b>	\$608	\$442

Equity

Amounts

Averages

Medians

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

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<b>\$14,644,385</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$23,595,025</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$22.864.121</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$983</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>2.56%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$6.152.505</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$264</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$10.220.534</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$8.651.380</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$439</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$372</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$1.569.154</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>89.94%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$7.780.683</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$334</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$691.604</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1.176</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$313.262</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$263.052</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$533</b>	\$648	\$296
Per Capita Expenditures:	<b>\$447</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$50.210</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>252.33%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$663.752</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1.129</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$613.096</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$35.494</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$91.230</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$155</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>1.72%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$583.947</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$993</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$185.572</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$238.154</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$316</b>	\$656	\$233
Per Capita Expenditures:	<b>\$405</b>	\$653	\$252
Operating Income (loss):	<b>-\$52.582</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>204.33%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$486.619</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$828</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$69,505</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$574</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$31,330</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$20,650</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$259</b>	\$648	\$296
Per Capita Expenditures:	<b>\$171</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$10,680</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>388.31%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$80,185</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$663</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,483</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$80,702</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$34,955	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$289	\$2,375	\$942
Revenue Collected During FY 13:	\$21,450	\$245,949	\$87,485
Expenditures During FY 13:	\$17,458	\$230,578	\$92,361
Per Capita Revenue:	\$177	\$656	\$233
Per Capita Expenditures:	\$144	\$653	\$252
Operating Income (loss):	\$3,992	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	223.09%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$38,947	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$322	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$371,865</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$459</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$814,183</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$741,613</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$1,005</b>	\$648	\$296
Per Capita Expenditures:	<b>\$916</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$72,570</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>63.62%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$471,793</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$582</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$77,842</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$370,380</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$442.011</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$546</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$534.602</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$660</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$414.938</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$487.271</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$512</b>	\$656	\$233
Per Capita Expenditures:	<b>\$602</b>	\$653	\$252
Operating Income (loss):	<b>-\$72.333</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>116.62%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$568.244</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$702</b>	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,094,049</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$598</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$817,012</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$703,860</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$447</b>	\$789	\$625
Per Capita Expenditures:	<b>\$385</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$113,152</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>171.51%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,207,201</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$660</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$649,005</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$558,196</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$1,549,760</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$848</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>7.43%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$2,952,073</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,615</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$890,000</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$874,390</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$487</b>	\$472	\$341
Per Capita Expenditures:	<b>\$478</b>	\$434	\$308
Operating Income (loss):	<b>\$15,610</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>339.40%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$2,967,683</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,623</b>	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$229,431"/>	<input type="text" value="\$305,255"/>	<input type="text" value="\$161,015"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$480"/>	<input type="text" value="\$815"/>	<input type="text" value="\$458"/>
Revenue Collected During FY 13:	<input type="text" value="\$129,668"/>	<input type="text" value="\$258,891"/>	<input type="text" value="\$116,644"/>
Expenditures During FY 13:	<input type="text" value="\$127,517"/>	<input type="text" value="\$253,093"/>	<input type="text" value="\$105,918"/>
Per Capita Revenue:	<input type="text" value="\$271"/>	<input type="text" value="\$648"/>	<input type="text" value="\$296"/>
Per Capita Expenditures:	<input type="text" value="\$267"/>	<input type="text" value="\$644"/>	<input type="text" value="\$284"/>
Revenues over (under) Expenditures:	<input type="text" value="\$2,151"/>	<input type="text" value="\$5,798"/>	<input type="text" value="\$8,961"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="180.07%"/>	<input type="text" value="284.63%"/>	<input type="text" value="169.99%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$229,615"/>	<input type="text" value="\$308,514"/>	<input type="text" value="\$170,510"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$480"/>	<input type="text" value="\$830"/>	<input type="text" value="\$486"/>

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$12,957"/>	<input type="text" value="\$118,520"/>	<input type="text" value="\$21,864"/>
Total Unrestricted Net Assets:	<input type="text" value="\$152,368"/>	<input type="text" value="\$28,307"/>	<input type="text" value="\$82,892"/>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$86.366</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$181</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$283.464</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$593</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$271.820</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$130.052</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$569</b>	\$656	\$233
Per Capita Expenditures:	<b>\$272</b>	\$653	\$252
Operating Income (loss):	<b>\$141.768</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>326.97%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$425.232</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$890</b>	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Carmel City		
Unit Code:	093/025/30	County:	Wabash
Fiscal Year End:	4/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,594,911		
Equalized Assessed Valuation:	\$61,358,007		
Population:	7,363		
Employees:			
Full Time:	72		
Part Time:	39		
Salaries Paid:	\$2,431,683		

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 13:	\$3,523,566	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$479	\$570	\$402
Revenue Collected During FY 13:	\$4,199,971	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$3,705,718	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$570	\$789	\$625
Per Capita Expenditures:	\$503	\$754	\$593
Revenues over (under) Expenditures:	\$494,253	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	111.73%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$4,140,369	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$562	\$608	\$442
<b>Equity</b>	<b>Amounts</b>	<b>Averages</b>	<b>Medians</b>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$
<b>Net Assets</b>	<b>Amounts</b>	<b>Averages</b>	<b>Medians</b>
Total Restricted Net Assets:	\$51,773	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$4,340,388	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$3,998,697</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$543</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.24%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$5,592,115</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$759</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$3,241,431</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$3,116,306</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$440</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$423</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$125,125</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>183.46%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$5,717,240</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$776</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$518.529</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$306</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$931.868</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$919.241</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$550</b>	\$789	\$625
Per Capita Expenditures:	<b>\$543</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$12.627</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>56.27%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$517.301</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$306</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$404.037</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$96.937</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$3,597,544</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$2.125</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,012,694</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$598</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$620,075</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$639,691</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$366</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$378</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$19,616</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>157.41%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,006,933</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$595</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$241,288</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$557</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$279,782</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$126,012</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$646</b>	\$648	\$296
Per Capita Expenditures:	<b>\$291</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$153,770</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>295.26%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$372,058</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$859</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$372,058</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$72.052</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$166</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$616.926</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.425</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$92.122</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$119.843</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$213</b>	\$656	\$233
Per Capita Expenditures:	<b>\$277</b>	\$653	\$252
Operating Income (loss):	<b>-\$27.721</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>510.84%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$612.205</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.414</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$13.831</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$132</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$22.226</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$14.950</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$212</b>	\$648	\$296
Per Capita Expenditures:	<b>\$142</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$7.276</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>141.18%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$21.107</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$201</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4.026</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$17.081</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$102,390	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$975	\$2,375	\$942
Revenue Collected During FY 13:	\$19,892	\$245,949	\$87,485
Expenditures During FY 13:	\$27,812	\$230,578	\$92,361
Per Capita Revenue:	\$189	\$656	\$233
Per Capita Expenditures:	\$265	\$653	\$252
Operating Income (loss):	-\$7,920	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	339.67%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$94,470	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$900	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,000,801</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$334</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,367,982</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,317,051</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$456</b>	\$789	\$625
Per Capita Expenditures:	<b>\$439</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$50,931</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>81.19%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,069,332</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$357</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$344,155</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$725,177</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$9,794,234</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$3.267</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$7,177,338</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,394</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,830,861</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$862,230</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$611</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$288</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$968,631</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>942.71%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$8,128,369</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$2,711</b>	<b>\$1,608</b>	<b>\$1,226</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$143.665</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$68</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,083.528</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,042.858</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$515</b>	\$789	\$625
Per Capita Expenditures:	<b>\$496</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$40.670</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>17.68%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$184.335</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$88</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$66.508</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$79.827</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$515.000</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$245</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>2.84%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1.699.231</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$808</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1.067.893</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$778.763</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$508</b>	\$472	\$341
Per Capita Expenditures:	<b>\$370</b>	\$434	\$308
Operating Income (loss):	<b>\$289.130</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>255.32%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1.988.361</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$946</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:	Mt. Prospect Village		
Unit Code:	016/370/32	County:	Cook
Fiscal Year End:	12/31/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$111,460,094		
Equalized Assessed Valuation:	\$1,568,774,082		
Population:	55,219		
Employees:			
Full Time:			303
Part Time:			97
Salaries Paid:			\$27,076,798

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:	\$15,192,677	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$275	\$471	\$396
Revenue Collected During FY 13:	\$52,368,893	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$52,542,986	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$948	\$1,023	\$974
Per Capita Expenditures:	\$952	\$970	\$926
Revenues over (under) Expenditures:	-\$174,093	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	28.65%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$15,055,449	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$273	\$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:	\$3,045,922	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	\$24,153,907	\$3,838,488	\$8,425,127



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$47,560,776</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$861</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>2.80%</b>	<b>14.27%</b>	<b>3.52%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$33,387,276</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$605</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$13,466,754</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$12,443,745</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$244</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$225</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>\$1,023,009</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>276.53%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$34,410,285</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$623</b>	<b>\$1,359</b>	<b>\$1,125</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$325.048</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$208</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$645.489</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$546.968</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$412</b>	\$789	\$625
Per Capita Expenditures:	<b>\$349</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$98.521</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>77.44%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$423.569</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$270</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$110.966</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$312.603</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$633.716</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$405</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$424.197</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$271</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$403.220</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$364.257</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$257</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$233</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$38.963</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>127.15%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$463.160</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$296</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,183,306</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$584</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,246,129</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,169,697</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$615</b>	\$789	\$625
Per Capita Expenditures:	<b>\$578</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$76,432</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>107.70%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,259,738</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$622</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$512,484</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$747,254</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$460.613</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$227</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$4,866,446</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,403</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,468,120</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,095,469</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$725</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$541</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$372,651</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>478.25%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$5,239,097</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$2,587</b>	<b>\$1,608</b>	<b>\$1,226</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$9,520,501</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$623</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$22,753,528</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$28,313,873</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,489</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,853</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$5,560,345</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>128.96%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$36,513,624</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$2,390</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$159,519</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$5,678,580</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$45,762,296</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$2,996</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>22.04%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$14,166,765</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$927</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$8,466,236</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$8,901,992</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$554</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$583</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$435,756</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>162.42%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$14,458,660</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$946</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,003,368</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$341</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$2,794,302</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$2,339,122</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$476</b>	\$789	\$625
Per Capita Expenditures:	<b>\$398</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$455,180</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>90.83%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,124,548</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$362</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,118,365</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,573,795</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$6.101.235</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.039</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>2.82%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$4.544.710</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$774</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1.254.216</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$1.247.685</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$213</b>	\$472	\$341
Per Capita Expenditures:	<b>\$212</b>	\$434	\$308
Operating Income (loss):	<b>\$6.531</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>360.77%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$4.501.241</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$766</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Muddy Village**

Unit Code: 082/030/32      County: Saline

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$329,300

Equalized Assessed Valuation: \$1,050,270

Population: 100

Employees:

    Full Time: 1

    Part Time: 13

    Salaries Paid: \$60,700

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$183.757</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1.838</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$298.226</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$115.135</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$2.982</b>	\$648	\$296
Per Capita Expenditures:	<b>\$1.151</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$183.091</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>269.18%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$309.920</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$3.099</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$142.003</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$58.338</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$583</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$280.627</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.806</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$38.763</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$87.547</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$388</b>	\$656	\$233
Per Capita Expenditures:	<b>\$875</b>	\$653	\$252
Operating Income (loss):	<b>-\$48.784</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>325.05%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$284.573</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2.846</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$80.107</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$126</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$246.677</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$225.723</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$389</b>	\$648	\$296
Per Capita Expenditures:	<b>\$356</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$20.954</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>44.77%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$101.061</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$159</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$68.892</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$32.169</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$820,496	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1,294	\$2,375	\$942
Revenue Collected During FY 13:	\$212,210	\$245,949	\$87,485
Expenditures During FY 13:	\$249,431	\$230,578	\$92,361
Per Capita Revenue:	\$335	\$656	\$233
Per Capita Expenditures:	\$393	\$653	\$252
Operating Income (loss):	-\$37,221	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	314.02%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$783,275	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1,235	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$248.372</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1.701</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$26.420</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$21.573</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$181</b>	\$648	\$296
Per Capita Expenditures:	<b>\$148</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$4.847</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>1173.78%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$253.219</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1.734</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$261.100</b>	\$29,757	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Mundelein Village**

Unit Code: 049/130/32      County: Lake

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$89,502,000

Equalized Assessed Valuation: \$803,316,908

Population: 31,064

Employees:

    Full Time: 173

    Part Time: 28

    Salaries Paid: \$14,547,100

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 13:	<b>\$31,003,823</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$998</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$30,828,218</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$30,173,223</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$992</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$971</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$654,995</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>104.23%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$31,448,818</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$1,012</b>	\$511	\$437

**Equity**

**Amounts**

**Averages**

**Medians**

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

**Net Assets**

**Amounts**

**Averages**

**Medians**

Total Restricted Net Assets:	<b>\$14,580,306</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$22,179,408</b>	\$3,838,488	\$8,425,127



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$20,111,988</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$647</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>2.28%</b>	<b>14.27%</b>	<b>3.52%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$44,681,102</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,438</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$8,356,299</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$11,089,801</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$269</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$357</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>-\$2,733,502</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>378.25%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$41,947,600</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$1,350</b>	<b>\$1,359</b>	<b>\$1,125</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 13:	<b>\$755,925</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$96</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,254,256</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$4,225,486</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$666</b>	\$789	\$625
Per Capita Expenditures:	<b>\$535</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,028,770</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>31.74%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,341,277</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$170</b>	\$608	\$442

**Equity**

**Amounts**

**Averages**

**Medians**

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

**Net Assets**

**Amounts**

**Averages**

**Medians**

Total Restricted Net Assets:	<b>\$760,799</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$580,478</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$451.716</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$57</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$3.487.458</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$442</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$2.706.991</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$2.369.928</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$343</b>	\$472	\$341
Per Capita Expenditures:	<b>\$300</b>	\$434	\$308
Operating Income (loss):	<b>\$337.063</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>180.09%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$4.267.939</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$541</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$417,484</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$711</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$241,304</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$223,924</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$411</b>	\$648	\$296
Per Capita Expenditures:	<b>\$381</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$17,380</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>197.13%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$441,414</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$752</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$283,170</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$156,324</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$24.722</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$42</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$415.441</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$708</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$81.102</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$55.127</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$138</b>	\$656	\$233
Per Capita Expenditures:	<b>\$94</b>	\$653	\$252
Operating Income (loss):	<b>\$25.975</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>788.84%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$434.866</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$741</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$33,896,000</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$237</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$121,136,000</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$116,680,000</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$845</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$814</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$4,456,000</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>32.44%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$37,847,000</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$264</b>	\$511	\$437

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,787,000</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$41,836,000</b>	\$3,838,488	\$8,425,127



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$164.580.000</b>	\$82,635,224	\$52,719,667
Per Capita Debt:	<b>\$1.149</b>	\$1,507	\$1,372
General Obligation Debt over EAV:	<b>2.71%</b>	14.27%	3.52%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$458.426.000</b>	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3.199</b>	\$1,344	\$1,047
Revenue Collected During FY 13:	<b>\$194.976.000</b>	\$20,765,663	\$12,610,524
Expenditures During FY 13:	<b>\$193.011.000</b>	\$20,304,688	\$11,924,922
Per Capita Revenue:	<b>\$1.361</b>	\$386	\$287
Per Capita Expenditures:	<b>\$1.347</b>	\$377	\$289
Operating Income (loss):	<b>\$1.965.000</b>	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	<b>238.53%</b>	430.94%	378.25%
Ending Retained Earnings for FY 13:	<b>\$460.391.000</b>	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	<b>\$3.213</b>	\$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

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$321.041</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$647</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$146.033</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$105.024</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$294</b>	\$648	\$296
Per Capita Expenditures:	<b>\$212</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$41.009</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>344.73%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$362.050</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$730</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$296.094</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$65.956</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$541.083</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$1.091</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,115,445</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,249</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$184,859</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$203,902</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$373</b>	\$656	\$233
Per Capita Expenditures:	<b>\$411</b>	\$653	\$252
Operating Income (loss):	<b>-\$19,043</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>508.49%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,036,816</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2,090</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$97,483</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$712</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$35,742</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$24,213</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$261</b>	\$648	\$296
Per Capita Expenditures:	<b>\$177</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$11,529</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>453.67%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$109,848</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$802</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$109,012</b>	\$29,757	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,693,071</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$875</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$2,472,039</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$2,000,050</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$803</b>	\$789	\$625
Per Capita Expenditures:	<b>\$650</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$471,989</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>143.09%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,861,827</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$930</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$499,334</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$2,362,493</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$6.196.326</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$2.014</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>-\$2.733.685</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>-\$888</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$4.246.646</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$3.626.876</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$1.380</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$1.179</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$619.770</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>-58.28%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>-\$2.113.915</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>-\$687</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$221,477</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$938</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$42,912</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$89,566</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$182</b>	\$648	\$296
Per Capita Expenditures:	<b>\$380</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$46,654</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>199.11%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$178,334</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$756</b>	\$830	\$486
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,842</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$171,492</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$155.664	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$660	\$2,375	\$942
Revenue Collected During FY 13:	\$48.305	\$245,949	\$87,485
Expenditures During FY 13:	\$47.630	\$230,578	\$92,361
Per Capita Revenue:	\$205	\$656	\$233
Per Capita Expenditures:	\$202	\$653	\$252
Operating Income (loss):	\$675	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	328.24%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$156.339	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$662	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$656.495</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$571</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$761.545</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$669.387</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$663</b>	\$789	\$625
Per Capita Expenditures:	<b>\$583</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$92.158</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>111.84%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$748.653</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$652</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$309.197</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$449.060</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$1,569,055</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,366</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$3,381,628</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,943</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$587,127</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$508,263</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$511</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$442</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$78,864</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>680.85%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$3,460,492</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$3,012</b>	<b>\$1,608</b>	<b>\$1,226</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$8,462</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$126,057</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$149,031</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$327</b>	\$648	\$296
Per Capita Expenditures:	<b>\$386</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$22,974</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>-6.20%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>-\$9,234</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>-\$24</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$45,682</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>-\$43,949</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$254.946</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$660</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>11.46%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$443.396</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.149</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$185.988</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$125.767</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$482</b>	\$656	\$233
Per Capita Expenditures:	<b>\$326</b>	\$653	\$252
Operating Income (loss):	<b>\$60.221</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>408.17%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$513.339</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.330</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$151,122</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$889</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$37,715</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$25,372</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$222</b>	\$648	\$296
Per Capita Expenditures:	<b>\$149</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$12,343</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>644.27%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$163,465</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$962</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$120,130</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$43,336</b>	\$29,757	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,946,039</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$1.190</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$914,272</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$896,016</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$559</b>	\$789	\$625
Per Capita Expenditures:	<b>\$548</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$18,256</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>221.09%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,981,045</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1,211</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,469,602</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$539,758</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$430.905</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$263</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>3.11%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$2,963,124</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,811</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$584,140</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$731,960</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$357</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$447</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$147,820</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>384.63%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$2,815,304</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,721</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Enterprise

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$147,486</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$312</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$198,855</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$178,232</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$420</b>	\$648	\$296
Per Capita Expenditures:	<b>\$377</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$20,623</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>88.08%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$156,993</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$332</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$155,114</b>	\$29,757	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$1,957,355</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$4.138</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$4,449,753</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$9.408</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$699,584</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$256,127</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$1,479</b>	\$656	\$233
Per Capita Expenditures:	<b>\$541</b>	\$653	\$252
Operating Income (loss):	<b>\$443,457</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1850.74%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$4,740,247</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$10.022</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 13:	<b>\$195,963</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$95</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,137,146</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,238,200</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$554</b>	\$789	\$625
Per Capita Expenditures:	<b>\$603</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$101,054</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>19.33%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$239,314</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$117</b>	\$608	\$442

**Equity**

**Amounts**

**Averages**

**Medians**

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

**Net Assets**

**Amounts**

**Averages**

**Medians**

Total Restricted Net Assets:	<b>\$44,039</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$195,275</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$1,245,320</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$606</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,789,743</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$871</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$895,419</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$2,170,967</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$436</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$1,057</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$1,275,548</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>73.96%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,605,747</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$782</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$863,458</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$262</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$2,294,603</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$2,057,691</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$695</b>	\$789	\$625
Per Capita Expenditures:	<b>\$624</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$236,912</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>66.89%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,376,380</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$417</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$930.600</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$639.206</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$4.324,597</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1.310</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$5,273,632</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,598</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,318,849</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,178,509</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$400</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$357</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$140,340</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>461.84%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$5,442,862</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,649</b>	<b>\$1,608</b>	<b>\$1,226</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$48,567</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$648</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$14,255</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$11,184</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$190</b>	\$648	\$296
Per Capita Expenditures:	<b>\$149</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$3,071</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>461.71%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$51,638</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$689</b>	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$51,638</b>	\$29,757	\$

Net Assets

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

<b>Unit Name:</b>	New Berlin Village	
<b>Unit Code:</b>	083/080/32	<b>County:</b> Sangamon
<b>Fiscal Year End:</b>	4/30/2013	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$1,039,623	
<b>Equalized Assessed Valuation:</b>	\$15,604,555	
<b>Population:</b>	1,346	
<b>Employees:</b>		
<b>Full Time:</b>	3	
<b>Part Time:</b>	15	
<b>Salaries Paid:</b>	\$171,640	

Blended Component Units

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$767.456	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$570	\$570	\$402
Revenue Collected During FY 13:	\$684.678	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$443.615	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$509	\$789	\$625
Per Capita Expenditures:	\$330	\$754	\$593
Revenues over (under) Expenditures:	\$241.063	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	227.34%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$1,008.519	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$749	\$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:	\$694.024	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$314.495	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$1,823,176	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,355	\$1,565	\$1,188
Revenue Collected During FY 13:	\$472,060	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$461,979	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$351	\$472	\$341
Per Capita Expenditures:	\$343	\$434	\$308
Operating Income (loss):	\$10,081	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	396.83%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$1,833,257	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,362	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$269.709</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$400</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$254.860</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$401.720</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$378</b>	\$648	\$296
Per Capita Expenditures:	<b>\$595</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$146.860</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>66.20%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$265.938</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$394</b>	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$265.939</b>	\$29,757	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$534.102</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$791</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,550,779</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,297</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$608,247</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$505,405</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$901</b>	\$656	\$233
Per Capita Expenditures:	<b>\$749</b>	\$653	\$252
Operating Income (loss):	<b>\$102,842</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>298.36%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,507,943</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2,234</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$52,508</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$249</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$39,244</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$36,175</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$186</b>	\$648	\$296
Per Capita Expenditures:	<b>\$171</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$3,069</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>153.63%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$55,577</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$263</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$55,575</b>	\$29,757	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$55,693</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$155</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$81,581</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$70,126</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$227</b>	\$648	\$296
Per Capita Expenditures:	<b>\$195</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$11,455</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>95.75%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$67,148</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$187</b>	\$830	\$486
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$68,945</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>-\$1,797</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$487,888	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1,359	\$2,375	\$942
Revenue Collected During FY 13:	\$54,617	\$245,949	\$87,485
Expenditures During FY 13:	\$61,821	\$230,578	\$92,361
Per Capita Revenue:	\$152	\$656	\$233
Per Capita Expenditures:	\$172	\$653	\$252
Operating Income (loss):	-\$7,204	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	777.54%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$480,684	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1,339	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>-\$13,904</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>-\$35</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$82,178</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$80,802</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$205</b>	\$648	\$296
Per Capita Expenditures:	<b>\$202</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$1,376</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>-15.50%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>-\$12,528</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>-\$31</b>	\$830	\$486
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>-\$12,528</b>	\$28,307	\$82,892



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$570.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$1.425</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$675.814</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.690</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$45.863</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$70.510</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$115</b>	\$656	\$233
Per Capita Expenditures:	<b>\$176</b>	\$653	\$252
Operating Income (loss):	<b>-\$24.647</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>923.51%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$651.167</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.628</b>	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$58,534</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$279</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$38,922</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$42,935</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$185</b>	\$648	\$296
Per Capita Expenditures:	<b>\$204</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$4,013</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>126.98%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$54,521</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$260</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$54,521</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$166.500</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$793</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$666.802</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3.175</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$36.391</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$61.200</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$173</b>	\$656	\$233
Per Capita Expenditures:	<b>\$291</b>	\$653	\$252
Operating Income (loss):	<b>-\$24.809</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1049.01%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$641.993</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$3.057</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$183,112</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$423</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$94,891</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$73,217</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$219</b>	\$648	\$296
Per Capita Expenditures:	<b>\$169</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$21,674</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>274.75%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$201,167</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$465</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$43,194</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$85,648</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$115.640</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$267</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$837.554</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.934</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$95.371</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$171.953</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$220</b>	\$656	\$233
Per Capita Expenditures:	<b>\$397</b>	\$653	\$252
Operating Income (loss):	<b>-\$76.582</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>442.55%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$760.972</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.757</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$450.194</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1.674</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$68.958</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$54.064</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$256</b>	\$648	\$296
Per Capita Expenditures:	<b>\$201</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$14.894</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>841.76%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$455.088</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1.692</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$79.054</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$376.034</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$125,799	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$468	\$2,375	\$942
Revenue Collected During FY 13:	\$35,172	\$245,949	\$87,485
Expenditures During FY 13:	\$49,614	\$230,578	\$92,361
Per Capita Revenue:	\$131	\$656	\$233
Per Capita Expenditures:	\$184	\$653	\$252
Operating Income (loss):	-\$14,442	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	244.60%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$121,357	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$451	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$6,500,776</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$259</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$20,425,919</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$16,804,035</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$815</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$670</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$3,621,884</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>43.17%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$7,254,033</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$289</b>	\$511	\$437

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$326,032</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$10,451,485</b>	\$3,838,488	\$8,425,127



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$47,192,859</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$1,882</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>5.22%</b>	<b>14.27%</b>	<b>3.52%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$97,436,813</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3,887</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$11,587,901</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$12,843,506</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$462</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$512</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>-\$1,255,605</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>747.19%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$95,965,678</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$3,828</b>	<b>\$1,359</b>	<b>\$1,125</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 13:	<b>\$301,396</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$432</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$423,998</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$326,155</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$608</b>	\$648	\$296
Per Capita Expenditures:	<b>\$468</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$97,843</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>122.41%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$399,239</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$573</b>	\$830	\$486

**Equity**

**Amounts**

**Averages**

**Medians**

Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$399,239</b>	\$29,757	\$

**Net Assets**

**Amounts**

**Averages**

**Medians**

Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

NewSalemVillage

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$26.974</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$197</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$21.555</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$14.242</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$157</b>	\$648	\$296
Per Capita Expenditures:	<b>\$104</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$7.313</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>240.75%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$34.287</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$250</b>	\$830	\$486
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$34.380</b>	\$29,757	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Newark Village

Unit Code: 047/020/32 County: Kendall

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,156,000

Equalized Assessed Valuation: \$21,248,128

Population: 11,990

Employees:

    Full Time: 6

    Part Time: 4

    Salaries Paid: \$195,380

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 13:	\$234,586	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$20	\$570	\$402
Revenue Collected During FY 13:	\$477,286	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$342,600	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$40	\$789	\$625
Per Capita Expenditures:	\$29	\$754	\$593
Revenues over (under) Expenditures:	\$134,686	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	101.22%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$346,768	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$29	\$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:	\$90,764	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$256,004	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$561.936</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$47</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>2.59%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$395.159</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$33</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$215.393</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$243.872</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$18</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$20</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$28.479</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>159.58%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$389.183</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$32</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$214,054</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$225</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$362,910</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$283,666</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$382</b>	\$648	\$296
Per Capita Expenditures:	<b>\$299</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$79,244</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>103.40%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$293,298</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$309</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$79,817</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$213,481</b>	\$29,757	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$290.326	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$306	\$2,375	\$942
Revenue Collected During FY 13:	\$168.376	\$245,949	\$87,485
Expenditures During FY 13:	\$145.169	\$230,578	\$92,361
Per Capita Revenue:	\$177	\$656	\$233
Per Capita Expenditures:	\$153	\$653	\$252
Operating Income (loss):	\$23.207	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	215.98%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$313.533	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$330	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,270,201</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$797</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$2,402,676</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$3,434,824</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$843</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,206</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$1,032,148</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>48.69%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,672,416</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$587</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,141,845</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$647,043</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$3,650,225</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,281</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$12,638,611</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$4,436</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$4,370,762</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$3,657,197</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$1,534</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$1,284</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$713,565</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>358.07%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$13,095,313</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$4,596</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$373,547</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$528</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$204,841</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$280,536</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$290</b>	\$648	\$296
Per Capita Expenditures:	<b>\$397</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$75,695</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>81.26%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$227,963</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$322</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$33,306</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$194,657</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$230.154</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$326</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$272.241</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$385</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$163.920</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$227.052</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$232</b>	\$656	\$233
Per Capita Expenditures:	<b>\$321</b>	\$653	\$252
Operating Income (loss):	<b>-\$63.132</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>91.75%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$208.315</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$295</b>	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$41,324,665</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$1,387</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$49,673,192</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$48,184,284</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$1,667</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$1,617</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$1,488,908</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>88.86%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$42,815,648</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$1,437</b>	\$511	\$437

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$12,792,585</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$13,019,264</b>	\$3,838,488	\$8,425,127



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$14.875.000</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$499</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>1.17%</b>	<b>14.27%</b>	<b>3.52%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$23.676.044</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$794</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$13.182.817</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$12.395.829</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$442</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$416</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>\$786.988</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>197.35%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$24.463.032</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$821</b>	<b>\$1,359</b>	<b>\$1,125</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$278,016</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1,018</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$43,521</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$35,340</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$159</b>	\$648	\$296
Per Capita Expenditures:	<b>\$129</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$8,181</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>809.84%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$286,197</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1,048</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$14,054</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$272,143</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$759,117	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2,781	\$2,375	\$942
Revenue Collected During FY 13:	\$262,867	\$245,949	\$87,485
Expenditures During FY 13:	\$227,370	\$230,578	\$92,361
Per Capita Revenue:	\$963	\$656	\$233
Per Capita Expenditures:	\$833	\$653	\$252
Operating Income (loss):	\$35,497	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	349.48%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$794,614	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2,911	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$372.631</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$550</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$229.870</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$239.137</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$340</b>	\$648	\$296
Per Capita Expenditures:	<b>\$353</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$9.267</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>151.95%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$363.364</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$537</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$77.228</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$286.136</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$2,129,738	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$3,146	\$2,375	\$942
Revenue Collected During FY 13:	\$206,642	\$245,949	\$87,485
Expenditures During FY 13:	\$222,472	\$230,578	\$92,361
Per Capita Revenue:	\$305	\$656	\$233
Per Capita Expenditures:	\$329	\$653	\$252
Operating Income (loss):	-\$15,830	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	950.19%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$2,113,908	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$3,122	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 13:	<b>\$1,129,455</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$501</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,008,179</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$946,720</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$447</b>	\$789	\$625
Per Capita Expenditures:	<b>\$420</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$61,459</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>125.79%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,190,914</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$528</b>	\$608	\$442

**Equity**

**Amounts**

**Averages**

**Medians**

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

**Net Assets**

**Amounts**

**Averages**

**Medians**

Total Restricted Net Assets:	<b>\$68,312</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,086,602</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$998.751</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$443</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,343,388</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$595</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$651,593</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$732,879</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$289</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$325</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$81,286</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>172.21%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,262,102</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$559</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$120,918</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$999</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$32,034</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$14,493</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$265</b>	\$648	\$296
Per Capita Expenditures:	<b>\$120</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$17,541</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>955.35%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$138,459</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1,144</b>	\$830	\$486
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$63,728</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$31,301</b>	\$29,757	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$26.636.049</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$503</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$56.836.246</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$48.515.914</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$1.073</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$916</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$8.320.332</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>64.10%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$31.098.307</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$587</b>	\$511	\$437

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8.080.907</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$17.847.991</b>	\$3,838,488	\$8,425,127



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$88,548,724</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$1,672</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>9.66%</b>	<b>14.27%</b>	<b>3.52%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$34,325,506</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$648</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$14,526,606</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$11,676,454</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$274</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$220</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>\$2,850,152</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>316.14%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$36,913,358</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$697</b>	<b>\$1,359</b>	<b>\$1,125</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Police Pension Fund

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,844,522</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$332</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$15,717,817</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$15,146,253</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,079</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,039</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$571,564</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>35.76%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$5,416,086</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$372</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,896,056</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,684,027</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$2,866,731</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$197</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$673,081</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$46</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$2,712,090</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$2,353,788</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$186</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$162</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$358,302</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>47.55%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,119,279</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$77</b>	<b>\$1,608</b>	<b>\$1,226</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$39,015</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$201</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$70,424</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$56,182</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$363</b>	\$648	\$296
Per Capita Expenditures:	<b>\$290</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$14,242</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>94.79%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$53,257</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$275</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$15,705</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$37,552</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$335.101</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$1.727</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,937,243</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$9,986</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$113,829</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$166,206</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$587</b>	\$656	\$233
Per Capita Expenditures:	<b>\$857</b>	\$653	\$252
Operating Income (loss):	<b>-\$52,377</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1134.05%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,884,866</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$9,716</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,224,302</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$960</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$758,664</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$557,149</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$595</b>	\$789	\$625
Per Capita Expenditures:	<b>\$437</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$201,515</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>257.43%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,434,269</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1.125</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$165.730</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$964.928</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$105.000</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$82</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$3,583,527</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,811</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$945,014</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$893,621</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$741</b>	\$472	\$341
Per Capita Expenditures:	<b>\$701</b>	\$434	\$308
Operating Income (loss):	<b>\$51,393</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>407.03%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$3,637,320</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2,853</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 13:	<b>\$9,833,444</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$587</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$10,608,091</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$8,883,144</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$633</b>	\$789	\$625
Per Capita Expenditures:	<b>\$530</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,724,947</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>122.78%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$10,906,611</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$651</b>	\$608	\$442

**Equity**

**Amounts**

**Averages**

**Medians**

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

**Net Assets**

**Amounts**

**Averages**

**Medians**

Total Restricted Net Assets:	<b>\$3,918,999</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$8,871,432</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$13,676,520</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$816</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.23%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$22,214,921</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,325</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$3,141,401</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$2,261,285</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$187</b>	\$472	\$341
Per Capita Expenditures:	<b>\$135</b>	\$434	\$308
Operating Income (loss):	<b>\$880,116</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>1030.50%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$23,302,537</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,390</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **North Barrington Village**

Unit Code: **049/135/32** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,769,000**

Equalized Assessed Valuation: **\$265,380,999**

Population: **3,047**

Employees:

    Full Time: **2**

    Part Time: **1**

    Salaries Paid: **\$133,804**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,886,533</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$947</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,889,183</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,660,557</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$620</b>	\$789	\$625
Per Capita Expenditures:	<b>\$545</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$228,626</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>187.60%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$3,115,159</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1,022</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$463,332</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$2,652,476</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$12,898,635</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$396</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$22,047,485</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$23,323,021</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$677</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$716</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>-\$1,275,536</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>72.46%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$16,900,881</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$519</b>	\$511	\$437

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,051,306</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$2,150,482</b>	\$3,838,488	\$8,425,127



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$37,179,897</b>	\$82,635,224	\$52,719,667
Per Capita Debt:	<b>\$1.141</b>	\$1,507	\$1,372
General Obligation Debt over EAV:	<b>13.45%</b>	14.27%	3.52%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$19,141,268</b>	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	<b>\$588</b>	\$1,344	\$1,047
Revenue Collected During FY 13:	<b>\$7,622,536</b>	\$20,765,663	\$12,610,524
Expenditures During FY 13:	<b>\$4,322,845</b>	\$20,304,688	\$11,924,922
Per Capita Revenue:	<b>\$234</b>	\$386	\$287
Per Capita Expenditures:	<b>\$133</b>	\$377	\$289
Operating Income (loss):	<b>\$3,299,691</b>	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	<b>472.86%</b>	430.94%	378.25%
Ending Retained Earnings for FY 13:	<b>\$20,440,959</b>	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	<b>\$628</b>	\$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**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$94,288</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$150</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$215,301</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$211,791</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$342</b>	\$648	\$296
Per Capita Expenditures:	<b>\$336</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$3,510</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>46.18%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$97,798</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$155</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$25,327</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$72,471</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$318.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$505</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$2,106,146</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3,343</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$189,234</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$190,072</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$300</b>	\$656	\$233
Per Capita Expenditures:	<b>\$302</b>	\$653	\$252
Operating Income (loss):	<b>-\$838</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1107.64%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$2,105,308</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$3,342</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$106.820</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$571</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$43.658</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$44.491</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$233</b>	\$648	\$296
Per Capita Expenditures:	<b>\$238</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$833</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>230.24%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$102.438</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$548</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$46.184</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$56.254</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$44,400</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$237</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$77,061</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$412</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$42,841</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$28,000</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$229</b>	\$656	\$233
Per Capita Expenditures:	<b>\$150</b>	\$653	\$252
Operating Income (loss):	<b>\$14,841</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>340.90%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$95,451</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$510</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$480.879</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$306</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,291,281</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,269,676</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$821</b>	\$789	\$625
Per Capita Expenditures:	<b>\$807</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$21,605</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>41.19%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$522,984</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$332</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$57,259</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$465,431</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$775.621</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$493</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$2,269,869</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,443</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$404,175</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$373,324</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$257</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$237</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$30,851</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>615.48%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$2,297,720</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,461</b>	<b>\$1,608</b>	<b>\$1,226</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	North Riverside Village		
Unit Code:	016/400/32	County:	Cook
Fiscal Year End:	4/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,296,080		
Equalized Assessed Valuation:	\$251,590,936		
Population:	6,672		
Employees:			
Full Time:	67		
Part Time:	55		
Salaries Paid:	\$6,429,126		

Blended Component Units

Number Submitted = 2  
Firefighters' Pension  
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$5,140,872	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$771	\$570	\$402
Revenue Collected During FY 13:	\$13,693,637	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$12,856,623	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$2,052	\$789	\$625
Per Capita Expenditures:	\$1,927	\$754	\$593
Revenues over (under) Expenditures:	\$837,014	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	42.61%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$5,477,886	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$821	\$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:	\$1,402,484	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$16,489,310	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$24.633.128</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$3.692</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1.830.014</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$274</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1.672.349</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$2.052.995</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$251</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$308</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$380.646</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>70.60%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1.449.368</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$217</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$737,076</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$545</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$2,820,582</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$2,383,703</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$2,086</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,763</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$436,879</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>44.72%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,066,073</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$789</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$479,756</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$658,236</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$504.208</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$373</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$3,682,480</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,724</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$449,031</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$451,890</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$332</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$334</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$2,859</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>830.61%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$3,753,421</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$2,776</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 2

Firefighters' Pension

Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$16.615.459</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$501</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$41.148.459</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$40.369.477</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$1.241</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$1.217</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$778.982</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>44.14%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$17.819.441</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$537</b>	\$511	\$437

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6.780.111</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$16.939.446</b>	\$3,838,488	\$8,425,127



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$67,563,193</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$2.037</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>2.80%</b>	<b>14.27%</b>	<b>3.52%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$34,281,368</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.034</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$14,147,029</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$11,441,084</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$427</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$345</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>\$2,705,945</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>403.76%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$46,194,633</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$1,393</b>	<b>\$1,359</b>	<b>\$1,125</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Northfield Village**

Unit Code: 016/390/32 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$15,162,261

Equalized Assessed Valuation: \$522,481,009

Population: 5,380

Employees:

    Full Time: 48

    Part Time: 55

    Salaries Paid: \$5,788,504

**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:	\$6,689,139	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$1,243	\$570	\$402
Revenue Collected During FY 13:	\$9,994,294	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$9,059,213	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1,858	\$789	\$625
Per Capita Expenditures:	\$1,684	\$754	\$593
Revenues over (under) Expenditures:	\$935,081	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	80.62%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$7,303,330	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$1,357	\$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:	\$843,054	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$8,410,345	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$6,060,032</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,126</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.80%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$12,811,019</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,381</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$2,693,638</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$2,198,534</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$501</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$409</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$495,104</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>602.82%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$13,253,123</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$2,463</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$13,538,445</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$1.102</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$16,930,624</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$13,311,381</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1.378</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1.083</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$3,619,243</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>116.97%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$15,570,803</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1.267</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,398,826</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$24,981,833</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$41,404,535</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$3,370</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>12.29%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$6,116,369</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$498</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$5,876,068</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$4,727,344</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$478</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$385</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$1,148,724</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>153.68%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$7,265,093</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$591</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$188,093</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$398</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$115,635</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$76,894</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$244</b>	\$648	\$296
Per Capita Expenditures:	<b>\$163</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$38,741</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>295.00%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$226,834</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$480</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$58,186</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$168,650</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$21,245,514</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$2.695</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$22,735,110</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$20,220,633</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$2.884</b>	\$789	\$625
Per Capita Expenditures:	<b>\$2.565</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$2,514,477</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>102.24%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$20,672,667</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$2.622</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9,712,479</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$13,271,869</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$5,017,176</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$636</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$30,670,665</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3,891</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$10,077,481</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$9,614,533</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$1,278</b>	\$472	\$341
Per Capita Expenditures:	<b>\$1,220</b>	\$434	\$308
Operating Income (loss):	<b>\$462,948</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>350.57%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$33,705,937</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$4,276</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,495,102</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$89</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$19,944,320</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$19,228,475</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$713</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$688</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$715,845</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>17.05%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$3,277,523</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$117</b>	\$511	\$437

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,519,172</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$1,909,274</b>	\$3,838,488	\$8,425,127



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$31.952.178</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$1.143</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>6.21%</b>	<b>14.27%</b>	<b>3.52%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$18.150.736</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$649</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$6.331.343</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$6.413.175</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$226</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$229</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>-\$81.832</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>279.89%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$17.949.539</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$642</b>	<b>\$1,359</b>	<b>\$1,125</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,162,788</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1,597</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$97,100</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$72,802</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$133</b>	\$648	\$296
Per Capita Expenditures:	<b>\$100</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$24,298</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>1630.57%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$1,187,086</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1,631</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$1,203,755</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Oak Lawn Village**

Unit Code: 016/410/32      County: Cook

Fiscal Year End: 12/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$54,931,003

Equalized Assessed Valuation: \$1,154,890,675

Population: 56,690

Employees:

    Full Time: 340

    Part Time: 90

    Salaries Paid: \$32,033,690

**Blended Component Units**

Number Submitted = 1

OLSSC

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$161.983	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$3	\$471	\$396
Revenue Collected During FY 13:	\$67.588.207	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$49.484.012	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$1.192	\$1,023	\$974
Per Capita Expenditures:	\$873	\$970	\$926
Revenues over (under) Expenditures:	\$18.104.195	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	36.91%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$18.266.178	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$322	\$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:	\$4.809.811	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	-\$50.869.796	\$3,838,488	\$8,425,127



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$107,525,105</b>	\$82,635,224	\$52,719,667
Per Capita Debt:	<b>\$1,897</b>	\$1,507	\$1,372
General Obligation Debt over EAV:	<b>6.16%</b>	14.27%	3.52%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$49,348,199</b>	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	<b>\$870</b>	\$1,344	\$1,047
Revenue Collected During FY 13:	<b>\$2,770,706</b>	\$20,765,663	\$12,610,524
Expenditures During FY 13:	<b>\$41,294,106</b>	\$20,304,688	\$11,924,922
Per Capita Revenue:	<b>\$49</b>	\$386	\$287
Per Capita Expenditures:	<b>\$728</b>	\$377	\$289
Operating Income (loss):	<b>-\$38,523,400</b>	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	<b>26.21%</b>	430.94%	378.25%
Ending Retained Earnings for FY 13:	<b>\$10,824,799</b>	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	<b>\$191</b>	\$1,359	\$1,125



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$30.110.339</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$578</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$61.423.422</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$57.023.086</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$1.180</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$1.095</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$4.400.336</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>56.80%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$32.391.170</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$622</b>	\$511	\$437

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$13.789.491</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$3.714.391</b>	\$3,838,488	\$8,425,127



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$96.643.201</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$1.856</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>3.29%</b>	<b>14.27%</b>	<b>3.52%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$68.127.714</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.308</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$22.208.201</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$19.506.342</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$427</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$375</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>\$2.701.859</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>364.60%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$71.120.741</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$1.366</b>	<b>\$1,359</b>	<b>\$1,125</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,290,231</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$2,010</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$6,872,344</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$9,877,677</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$3,220</b>	\$789	\$625
Per Capita Expenditures:	<b>\$4,629</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$3,005,333</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>54.17%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$5,351,196</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$2,508</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,052,788</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$3,474,210</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$14,726,332</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$6.901</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>5.98%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$4,373,761</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.050</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1,047,509</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$998,555</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$491</b>	\$472	\$341
Per Capita Expenditures:	<b>\$468</b>	\$434	\$308
Operating Income (loss):	<b>\$48,954</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>445.67%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$4,450,309</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2.085</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$151,935</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$687</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$63,889</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$51,962</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$289</b>	\$648	\$296
Per Capita Expenditures:	<b>\$235</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$11,927</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>315.35%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$163,862</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$741</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$7,854</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$148,154</b>	\$29,757	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 13:	<b>\$132,864</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$430</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$151,361</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$152,526</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$490</b>	\$648	\$296
Per Capita Expenditures:	<b>\$494</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$1,165</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>86.35%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$131,699</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$426</b>	\$830	\$486

**Equity**

**Amounts**

**Averages**

**Medians**

Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

**Net Assets**

**Amounts**

**Averages**

**Medians**

Total Restricted Net Assets:	<b>\$9,157</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$122,542</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$316.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$1.023</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$517.962</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.676</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$81.877</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$86.582</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$265</b>	\$656	\$233
Per Capita Expenditures:	<b>\$280</b>	\$653	\$252
Operating Income (loss):	<b>-\$4.705</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>592.80%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$513.257</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.661</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$551.192</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$626</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$500.900</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$539.866</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$569</b>	\$648	\$296
Per Capita Expenditures:	<b>\$613</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$38.966</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>95.55%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$515.852</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$586</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$83.002</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$414.134</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$100.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$114</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$1,030,498</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,171</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$436,777</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$366,237</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$496</b>	\$656	\$233
Per Capita Expenditures:	<b>\$416</b>	\$653	\$252
Operating Income (loss):	<b>\$70,540</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>300.64%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,101,038</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1,251</b>	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,042,414</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$654</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,147,392</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,024,036</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$719</b>	\$789	\$625
Per Capita Expenditures:	<b>\$642</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$123,356</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>117.98%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,208,196</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$757</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$805.854</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$402.342</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$240.000</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$150</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,290,675</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$809</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$418,864</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$359,611</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$263</b>	\$472	\$341
Per Capita Expenditures:	<b>\$225</b>	\$434	\$308
Operating Income (loss):	<b>\$59,253</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>368.81%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1,326,283</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$832</b>	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Oakwood Hills Village**

Unit Code: **063/090/32** County: **Mchenry**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,945,800**

Equalized Assessed Valuation: **\$56,181,249**

Population: **2,083**

Employees:

    Full Time:

    Part Time: **43**

    Salaries Paid: **\$252,431**

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$722,930</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$347</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$740,124</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$664,791</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$355</b>	\$789	\$625
Per Capita Expenditures:	<b>\$319</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$75,333</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>72.51%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$482,069</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$231</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,894</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$476,174</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$130.000</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$62</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$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:	<b>0.00%</b>	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: **Oblong Village**

Unit Code: **017/020/32** County: **Crawford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,886,475**

Equalized Assessed Valuation: **\$9,847,872**

Population: **1,466**

Employees:

    Full Time: **9**

    Part Time: **13**

    Salaries Paid: **\$366,172**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,026,464</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$700</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$593,213</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$503,718</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$405</b>	\$789	\$625
Per Capita Expenditures:	<b>\$344</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$89,495</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>221.54%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,115,959</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$761</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$559,460</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$556,499</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$544.775</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$372</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$2,253,436</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,537</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$510,047</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$565,298</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$348</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$386</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$55,251</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>388.85%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$2,198,185</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,499</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$87,729</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$474</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$97,390</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$63,612</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$526</b>	\$648	\$296
Per Capita Expenditures:	<b>\$344</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$33,778</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>191.01%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$121,507</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$657</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$33,771</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$53,960</b>	\$29,757	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Odell Village**

Unit Code: **053/060/32** County: **Livingston**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,006,550**

Equalized Assessed Valuation: **\$12,456,415**

Population: **1,014**

Employees:

    Full Time: **3**

    Part Time: **13**

    Salaries Paid: **\$144,334**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$370.488</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$365</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$487.601</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$388.554</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$481</b>	\$789	\$625
Per Capita Expenditures:	<b>\$383</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$99.047</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>120.84%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$469.535</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$463</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$94.754</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$374.788</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$216.201</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$213</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$2,107,464</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,078</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$189,403</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$289,283</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$187</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$285</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$99,880</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>693.99%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$2,007,584</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,980</b>	<b>\$1,608</b>	<b>\$1,226</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Odin Village**

Unit Code: **058/045/32** County: **Marion**

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

Accounting Method: **Cash With Assets**

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

Equalized Assessed Valuation: **\$6,224,916**

Population: **1,200**

Employees:

    Full Time: **5**

    Part Time: **5**

    Salaries Paid: **\$195,152**

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>-\$21,473</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>-\$18</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$281,387</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$249,418</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$234</b>	\$789	\$625
Per Capita Expenditures:	<b>\$208</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$31,969</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>4.21%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$10,496</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$9</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$84,028</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$73,532</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$564.803</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$471</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>8.84%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$194.881</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$162</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$642.832</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$607.073</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$536</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$506</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$35.759</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>37.99%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$230.640</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$192</b>	<b>\$1,608</b>	<b>\$1,226</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<b>\$26,701,619</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$940</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$26,090,396</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$22,286,302</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$919</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$785</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$3,804,094</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>126.35%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$28,159,068</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$992</b>	\$511	\$437

Equity

Amounts

Averages

Medians

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

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<b>\$22,562,167</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$13,527,851</b>	\$3,838,488	\$8,425,127



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$57.370.089</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$2.020</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>7.22%</b>	<b>14.27%</b>	<b>3.52%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$34.563.819</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.217</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$15.645.002</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$14.080.978</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$551</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$496</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>\$1.564.024</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>258.15%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$36.350.443</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$1.280</b>	<b>\$1,359</b>	<b>\$1,125</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$259,984</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$350</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$318,242</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$235,124</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$428</b>	\$648	\$296
Per Capita Expenditures:	<b>\$316</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$83,118</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>145.92%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$343,102</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$462</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$84,452</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$258,650</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$259,870	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$350	\$2,375	\$942
Revenue Collected During FY 13:	\$125,611	\$245,949	\$87,485
Expenditures During FY 13:	\$130,791	\$230,578	\$92,361
Per Capita Revenue:	\$169	\$656	\$233
Per Capita Expenditures:	\$176	\$653	\$252
Operating Income (loss):	-\$5,180	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	194.73%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$254,690	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$343	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>-\$631,729</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>-\$144</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,738,454</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$4,298,198</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,310</b>	\$789	\$625
Per Capita Expenditures:	<b>\$981</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,440,256</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>-10.68%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>-\$458,866</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>-\$105</b>	\$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:	<b>\$1,132,902</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$8,034,173</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,834</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$686,041</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$157</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$4,591,975</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$3,784,937</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$1,048</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$864</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$807,038</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>34.18%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,293,788</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$295</b>	<b>\$1,608</b>	<b>\$1,226</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$365,125</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$676</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$274,008</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$372,015</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$507</b>	\$648	\$296
Per Capita Expenditures:	<b>\$689</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$98,007</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>58.36%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$217,118</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$402</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$179,886</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$37,232</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$1,185,532</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$2.195</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$898,457</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.664</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$108,859</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$166,609</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$202</b>	\$656	\$233
Per Capita Expenditures:	<b>\$309</b>	\$653	\$252
Operating Income (loss):	<b>-\$57,750</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>534.61%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$890,707</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.649</b>	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$111,591</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$754</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$26,024</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$29,911</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$176</b>	\$648	\$296
Per Capita Expenditures:	<b>\$202</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$3,887</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>293.22%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$87,704</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$593</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$20,225</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$67,479</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$218.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$1.473</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$6.941</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$47</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$18.943</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$31.035</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$128</b>	\$656	\$233
Per Capita Expenditures:	<b>\$210</b>	\$653	\$252
Operating Income (loss):	<b>-\$12.092</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>47.85%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$14.849</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$100</b>	\$2,407	\$947





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$623.797</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$435</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,215,801</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$848</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$668,013</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$646,981</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$466</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$451</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$21,032</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>192.72%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,246,833</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$869</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$362,771</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$2,038</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$67,771</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$41,778</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$381</b>	\$648	\$296
Per Capita Expenditures:	<b>\$235</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$25,993</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>930.55%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$388,764</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$2,184</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$388,764</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$197.206</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1.826</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$26.836</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$8.270</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$248</b>	\$648	\$296
Per Capita Expenditures:	<b>\$77</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$18.566</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>2609.09%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$215.772</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1.998</b>	\$830	\$486
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$215.771</b>	\$29,757	\$
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$706,590</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$3.661</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$151,703</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$231,226</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$786</b>	\$648	\$296
Per Capita Expenditures:	<b>\$1.198</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$79,523</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>261.07%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$603,670</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$3.128</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$36,765</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$112,335</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$5.564</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$29</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$22.506</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$117</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$19.821</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$15.770</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$103</b>	\$656	\$233
Per Capita Expenditures:	<b>\$82</b>	\$653	\$252
Operating Income (loss):	<b>\$4.051</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>231.57%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$36.519</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$189</b>	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$57,259</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$172</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$126,754</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$115,226</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$381</b>	\$648	\$296
Per Capita Expenditures:	<b>\$346</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$11,528</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>61.22%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$70,537</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$212</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$70,537</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$212.661</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$639</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,397,457</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$4,197</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$241,141</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$202,629</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$724</b>	\$656	\$233
Per Capita Expenditures:	<b>\$608</b>	\$653	\$252
Operating Income (loss):	<b>\$38,512</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>707.81%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,434,219</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$4,307</b>	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$5,922,699</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$651</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,867,129</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$6,537,730</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$645</b>	\$789	\$625
Per Capita Expenditures:	<b>\$719</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$670,601</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>84.08%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$5,497,082</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$605</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,282,299</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$2,884,430</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1.346.044</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$148</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$11.603.565</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.276</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$2.586.486</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$2.495.851</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$284</b>	\$472	\$341
Per Capita Expenditures:	<b>\$275</b>	\$434	\$308
Operating Income (loss):	<b>\$90.635</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>477.22%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$11.910.769</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1.310</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Olympia Fields Village**

Unit Code: **016/420/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,919,160**

Equalized Assessed Valuation: **\$147,039,753**

Population: **4,988**

Employees:

    Full Time: **40**

    Part Time: **8**

    Salaries Paid: **\$3,000,903**

**Blended Component Units**

Number Submitted = **1**

Police Pension Board

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$3,242,452</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$650</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,465,879</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$5,657,122</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,096</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,134</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$191,243</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>57.07%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$3,228,800</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$647</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$984,397</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$28,630</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$16,807,545</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$3,370</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.77%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$5,871,566</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,177</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$3,035,411</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$3,324,575</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$609</b>	\$472	\$341
Per Capita Expenditures:	<b>\$667</b>	\$434	\$308
Operating Income (loss):	<b>-\$289,164</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>156.41%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$5,200,105</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,043</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Omaha Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$291,171**

Equalized Assessed Valuation: **\$720,622**

Population: **266**

Employees:

    Full Time: **1**

    Part Time: **3**

    Salaries Paid: **\$47,226**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 13:	<b>\$494,629</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1,860</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$139,146</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$115,358</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$523</b>	\$648	\$296
Per Capita Expenditures:	<b>\$434</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$23,788</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>450.86%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$520,104</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1,955</b>	\$830	\$486

**Equity**

**Amounts**

**Averages**

**Medians**

Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

**Net Assets**

**Amounts**

**Averages**

**Medians**

Total Restricted Net Assets:	<b>\$70,133</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$333,535</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$463.523	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.743	\$2,375	\$942
Revenue Collected During FY 13:	\$80.794	\$245,949	\$87,485
Expenditures During FY 13:	\$96.632	\$230,578	\$92,361
Per Capita Revenue:	\$304	\$656	\$233
Per Capita Expenditures:	\$363	\$653	\$252
Operating Income (loss):	-\$15.838	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	463.29%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$447.685	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.683	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Onarga Village**

Unit Code: 038/085/32 County: Iroquois

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,142,787

Equalized Assessed Valuation: \$10,033,548

Population: 1,438

Employees:

    Full Time: 7

    Part Time: 34

    Salaries Paid: \$288,486

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$678.113	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$472	\$570	\$402
Revenue Collected During FY 13:	\$651.835	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$692.755	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$453	\$789	\$625
Per Capita Expenditures:	\$482	\$754	\$593
Revenues over (under) Expenditures:	-\$40.920	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	91.98%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$637.193	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$443	\$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:	\$929	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$779.011	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$2,908,123</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$2.022</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$7,223,526</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$5.023</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$334,766</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$492,291</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$233</b>	\$472	\$341
Per Capita Expenditures:	<b>\$342</b>	\$434	\$308
Operating Income (loss):	<b>-\$157,525</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>1435.33%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$7,066,001</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$4,914</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 2

Friends of the Greig Memorial Library and Oneida  
Greig Memorial Library

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$268,947</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$386</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$228,823</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$176,538</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$329</b>	\$648	\$296
Per Capita Expenditures:	<b>\$254</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$52,285</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>181.61%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$320,616</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$461</b>	\$830	\$486
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$63,178</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$257,438</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$580.317</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$834</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$389.759</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$560</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$174.451</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$181.640</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$251</b>	\$656	\$233
Per Capita Expenditures:	<b>\$261</b>	\$653	\$252
Operating Income (loss):	<b>-\$7.189</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>210.96%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$383.186</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$551</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Oquawka Village**

Unit Code: **036/035/32** County: **Henderson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,222,500**

Equalized Assessed Valuation: **\$11,371,045**

Population: **1,539**

Employees:

    Full Time: **6**

    Part Time: **28**

    Salaries Paid: **\$215,396**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$407.265</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$265</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$436.663</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$474.050</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$284</b>	\$789	\$625
Per Capita Expenditures:	<b>\$308</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$37.387</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>78.03%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$369.878</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$240</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$190.204</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$179.674</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$36.494</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$24</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$564.539</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$367</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$112.227</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$133.002</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$73</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$86</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$20.775</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>408.84%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$543.764</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$353</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Orangeville Village**

Unit Code: **089/040/32** County: **Stephenson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,549,469**

Equalized Assessed Valuation: **\$3,623,134**

Population: **751**

Employees:

    Full Time: **1**

    Part Time: **18**

    Salaries Paid: **\$98,513**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$447.587</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$596</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$241.729</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$227.140</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$322</b>	\$648	\$296
Per Capita Expenditures:	<b>\$302</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$14.589</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>194.01%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$440.676</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$587</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$431.707</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$413.408</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$527.566</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$702</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,904,313</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,536</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$177,789</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$276,563</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$237</b>	\$656	\$233
Per Capita Expenditures:	<b>\$368</b>	\$653	\$252
Operating Income (loss):	<b>-\$98,774</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>743.13%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$2,055,234</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2,737</b>	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$364,123</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$408</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$258,121</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$281,967</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$289</b>	\$648	\$296
Per Capita Expenditures:	<b>\$316</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$23,846</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>120.68%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$340,277</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$381</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$204,648</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$135,629</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$4,544,103</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$5.094</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$504,110</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$565</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$487,183</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$254,988</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$546</b>	\$656	\$233
Per Capita Expenditures:	<b>\$286</b>	\$653	\$252
Operating Income (loss):	<b>\$232,195</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>288.76%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$736,305</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$825</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,463,464</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$355</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$2,332,690</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$2,279,905</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$566</b>	\$789	\$625
Per Capita Expenditures:	<b>\$553</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$52,785</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>68.70%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,566,363</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$380</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$860.470</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$705.941</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$5,243,753</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1.272</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>-\$1,004,738</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>-\$244</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,212,277</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$878,583</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$294</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$213</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$333,694</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>-76.38%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>-\$671,044</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>-\$163</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$38.834</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$108</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$104.079</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$120.735</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$291</b>	\$648	\$296
Per Capita Expenditures:	<b>\$337</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$16.656</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>17.96%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$21.678</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$61</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$21.678</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$227.384</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$635</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$189.738</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$530</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$201.441</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$291.087</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$563</b>	\$656	\$233
Per Capita Expenditures:	<b>\$813</b>	\$653	\$252
Operating Income (loss):	<b>-\$89.646</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>34.56%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$100.592</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$281</b>	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Orion Village**

Unit Code: **037/075/32** County: **Henry**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,609,700**

Equalized Assessed Valuation: **\$27,963,484**

Population: **1,688**

Employees:

    Full Time: **4**

    Part Time: **6**

    Salaries Paid: **\$229,336**

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$637.551</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$378</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$823.801</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$700.007</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$488</b>	\$789	\$625
Per Capita Expenditures:	<b>\$415</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$123.794</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>103.69%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$725.839</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$430</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$221.328</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$531.643</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$2.658,895</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.575</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>1.63%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$3,538,831</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.096</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$740,805</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$595,632</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$439</b>	\$472	\$341
Per Capita Expenditures:	<b>\$353</b>	\$434	\$308
Operating Income (loss):	<b>\$145,173</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>624.46%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$3,719,510</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2,204</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Orland Hills Village**

Unit Code: **016/590/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,558,152**

Equalized Assessed Valuation: **\$143,633,188**

Population: **7,206**

Employees:

    Full Time: **31**

    Part Time: **33**

    Salaries Paid: **\$2,441,131**

**Blended Component Units**

Number Submitted = **1**

Police Pension Fund

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>-\$357,366</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>-\$50</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,397,214</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$5,730,484</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$749</b>	\$789	\$625
Per Capita Expenditures:	<b>\$795</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$333,270</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>-12.05%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>-\$690,636</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>-\$96</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$390,000</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$1,151,799</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$995.605</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$138</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Orland Park Village**

Unit Code: **016/425/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$138,901,594**

Equalized Assessed Valuation: **\$2,183,274,053**

Population: **56,767**

Employees:

    Full Time: **275**

    Part Time: **619**

    Salaries Paid: **\$26,968,131**

**Blended Component Units**

Number Submitted = **1**

Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$28.629.481</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$504</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$61.356.347</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$53.575.366</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$1.081</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$944</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$7.780.981</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>131.81%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$70.617.803</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$1.244</b>	\$511	\$437

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2.328.710</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$10.617.554</b>	\$3,838,488	\$8,425,127



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$122,441,634</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$2.157</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>4.69%</b>	<b>14.27%</b>	<b>3.52%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$157,250,514</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,770</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$21,944,032</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$24,299,134</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$387</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$428</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>-\$2,355,102</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>645.41%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$156,828,170</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$2,763</b>	<b>\$1,359</b>	<b>\$1,125</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$8,477,551</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$276</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$16,661,579</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$13,167,282</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$542</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$428</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$3,494,297</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>64.92%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$8,548,002</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$278</b>	\$511	\$437

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,888,976</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$4,826,113</b>	\$3,838,488	\$8,425,127



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$33,239,913</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$1.081</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>2.08%</b>	<b>14.27%</b>	<b>3.52%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$47,347,806</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,540</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$9,423,559</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$7,240,413</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$306</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$235</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>\$2,183,146</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>706.48%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$51,151,952</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$1,663</b>	<b>\$1,359</b>	<b>\$1,125</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,396,404</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$234</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$16,947,147</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$16,671,794</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$903</b>	\$789	\$625
Per Capita Expenditures:	<b>\$888</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$275,353</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>28.84%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$4,808,906</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$256</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$77,453</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$18,815,383</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$21,481,230</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.145</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>3.96%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$18,321,099</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$976</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$6,137,693</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$5,416,737</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$327</b>	\$472	\$341
Per Capita Expenditures:	<b>\$289</b>	\$434	\$308
Operating Income (loss):	<b>\$720,956</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>347.85%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$18,842,055</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,004</b>	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Otterville Town

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<b>\$69,761</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$634</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$26,472</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$28,871</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$241</b>	\$648	\$296
Per Capita Expenditures:	<b>\$262</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$2,399</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>233.32%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$67,362</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$612</b>	\$830	\$486

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<b>\$8,429</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$58,933</b>	\$29,757	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$45,703</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$176</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$56,824</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$43,541</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$219</b>	\$648	\$296
Per Capita Expenditures:	<b>\$167</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$13,283</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>135.47%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$58,986</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$227</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,696</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$55,290</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$34,071	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$131	\$2,375	\$942
Revenue Collected During FY 13:	\$41,797	\$245,949	\$87,485
Expenditures During FY 13:	\$31,831	\$230,578	\$92,361
Per Capita Revenue:	\$161	\$656	\$233
Per Capita Expenditures:	\$122	\$653	\$252
Operating Income (loss):	\$9,966	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	138.35%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$44,037	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$169	\$2,407	\$947