



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Sadorus Village**

Unit Code: 010/090/32      County: Champaign

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$123,205

Equalized Assessed Valuation: \$5,252,356

Population: 416

Employees:

    Full Time: \_\_\_\_\_

    Part Time: 13

    Salaries Paid: \$37,063

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$115,985</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$279</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$117,658</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$122,911</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$283</b>	\$648	\$296
Per Capita Expenditures:	<b>\$295</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$5,253</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>90.09%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$110,732</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$266</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$110,732</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:	\$135.711	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$326	\$2,375	\$942
Revenue Collected During FY 13:	\$80.829	\$245,949	\$87,485
Expenditures During FY 13:	\$64.313	\$230,578	\$92,361
Per Capita Revenue:	\$194	\$656	\$233
Per Capita Expenditures:	\$155	\$653	\$252
Operating Income (loss):	\$16.516	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	236.70%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$152.227	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$366	\$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="\$32.023"/>	<input type="text" value="\$305,255"/>	<input type="text" value="\$161,015"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$337"/>	<input type="text" value="\$815"/>	<input type="text" value="\$458"/>
Revenue Collected During FY 13:	<input type="text" value="\$19.460"/>	<input type="text" value="\$258,891"/>	<input type="text" value="\$116,644"/>
Expenditures During FY 13:	<input type="text" value="\$11.779"/>	<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="\$124"/>	<input type="text" value="\$644"/>	<input type="text" value="\$284"/>
Revenues over (under) Expenditures:	<input type="text" value="\$7.681"/>	<input type="text" value="\$5,798"/>	<input type="text" value="\$8,961"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="337.07%"/>	<input type="text" value="284.63%"/>	<input type="text" value="169.99%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$39.704"/>	<input type="text" value="\$308,514"/>	<input type="text" value="\$170,510"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$418"/>	<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="\$39.705"/>	<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="\$"/>	<input type="text" value="\$118,520"/>	<input type="text" value="\$21,864"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$28,307"/>	<input type="text" value="\$82,892"/>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries 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>\$295.797</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1.212</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$96.895</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$48.743</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$397</b>	\$648	\$296
Per Capita Expenditures:	<b>\$200</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$48.152</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>710.15%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$346.146</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1.419</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$22.438</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$323.708</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:	\$315,937	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1,295	\$2,375	\$942
Revenue Collected During FY 13:	\$75,520	\$245,949	\$87,485
Expenditures During FY 13:	\$63,932	\$230,578	\$92,361
Per Capita Revenue:	\$310	\$656	\$233
Per Capita Expenditures:	\$262	\$653	\$252
Operating Income (loss):	\$11,588	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	508.87%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$325,328	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1,333	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Library

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,288,989</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$573</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,511,944</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$5,578,696</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$736</b>	\$789	\$625
Per Capita Expenditures:	<b>\$745</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$66,752</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>81.99%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$4,574,177</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$611</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>\$972,253</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$5,510,570</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>\$11,726,194</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1,567</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>3.46%</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>\$24,804,331</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3,314</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$8,664,338</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$7,428,980</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$1,158</b>	\$472	\$341
Per Capita Expenditures:	<b>\$993</b>	\$434	\$308
Operating Income (loss):	<b>\$1,235,358</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>350.51%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$26,039,689</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$3,479</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>\$282,569</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$406</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$283,655</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$262,109</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$408</b>	\$648	\$296
Per Capita Expenditures:	<b>\$377</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$21,546</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>116.03%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$304,115</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$437</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>\$304,115</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>\$1.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$1</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>\$1,067,581</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,534</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$163,617</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$213,095</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$235</b>	\$656	\$233
Per Capita Expenditures:	<b>\$306</b>	\$653	\$252
Operating Income (loss):	<b>-\$49,478</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>477.77%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,018,103</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1,463</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>\$552.500</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$368</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$461.814</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$378.691</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$308</b>	\$789	\$625
Per Capita Expenditures:	<b>\$252</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$83.123</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>161.25%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$610.623</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$407</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>\$245.516</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$374.869</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>\$324.807</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$217</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1,106,106</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$737</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$460,373</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$514,205</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$307</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$343</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$53,832</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>218.51%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,123,596</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$749</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>\$2,160,093</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$291</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$4,583,883</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$4,027,257</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$618</b>	\$789	\$625
Per Capita Expenditures:	<b>\$543</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$556,626</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>64.44%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,595,143</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$350</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>\$2,948,081</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$3,849,789</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>\$5,481,949</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$739</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>\$14,675,658</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,978</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,846,005</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,504,392</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$249</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$203</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$341,613</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>998.82%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$15,026,093</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$2,025</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: **Sauget Village**

Unit Code: **088/120/32** County: **St. Clair**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$32,525,500**

Equalized Assessed Valuation: **\$37,372,771**

Population: **159**

Employees:

    Full Time: **32**

    Part Time: **13**

    Salaries Paid: **\$2,013,933**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$5,331,552</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$33.532</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$11,577,312</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$10,240,589</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$72.813</b>	\$648	\$296
Per Capita Expenditures:	<b>\$64.406</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$1,336,723</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>66.58%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$6,818,275</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$42.882</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>\$6,927,021</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$537,610</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>\$4,307,128</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$27.089</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>\$70,176,825</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$441.364</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$19,178,099</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$21,091,565</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$120.617</b>	\$656	\$233
Per Capita Expenditures:	<b>\$132.651</b>	\$653	\$252
Operating Income (loss):	<b>-\$1,913,466</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>323.65%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$68,263,359</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$429.329</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Sauk Village Village**

Unit Code: **016/510/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,356,403**

Equalized Assessed Valuation: **\$77,640,585**

Population: **10,506**

Employees:

    Full Time: **43**

    Part Time: **30**

    Salaries Paid: **\$1,618,543**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>-\$520.144</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>-\$50</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$3,292.971</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$3,087.657</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$313</b>	\$789	\$625
Per Capita Expenditures:	<b>\$294</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$205.314</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>-0.57%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>-\$17.500</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>-\$2</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,348.066</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$36.119.845</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>\$43,107,059</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$4.103</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.55%</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>\$2,315,987</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$220</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$997,915</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,290,891</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$95</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$123</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$292,976</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>148.62%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,918,465</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$183</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>\$202.306</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$477</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$234.607</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$230.753</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$553</b>	\$648	\$296
Per Capita Expenditures:	<b>\$544</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$3.854</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>89.34%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$206.160</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$486</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$47.158</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>-\$135.998</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>\$295.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$696</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>8.98%</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**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,128,334</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$368</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,691,194</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,372,938</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$552</b>	\$789	\$625
Per Capita Expenditures:	<b>\$448</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$318,256</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>95.45%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,310,496</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$428</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>\$1,382,825</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$264,923</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>\$559.705</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$183</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>1.65%</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>\$3,051,884</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$997</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,130,854</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,019,057</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$369</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$333</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$111,797</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>310.45%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$3,163,681</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,033</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>\$2,425,388</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$333</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,246,005</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$5,100,930</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$721</b>	\$789	\$625
Per Capita Expenditures:	<b>\$701</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$145,075</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>53.64%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,736,344</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$376</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>\$264,211</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$2,472,133</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>\$5,773,224</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$793</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>\$260,675</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$36</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$243,214</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$102,186</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$33</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$14</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$141,028</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>250.46%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$255,930</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$35</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: **Sawyererville Village**

Unit Code: **056/095/32** County: **Macoupin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$312,671**

Equalized Assessed Valuation: **\$2,059,357**

Population: **276**

Employees:

    Full Time: **1**

    Part Time: **11**

    Salaries Paid: **\$26,800**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$75,781</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$275</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$69,985</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$74,358</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$254</b>	\$648	\$296
Per Capita Expenditures:	<b>\$269</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$4,373</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>135.86%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$101,023</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$366</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>\$109,132</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>\$307.779</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$1.115</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>\$735.878</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.666</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$151.341</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$154.740</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$548</b>	\$656	\$233
Per Capita Expenditures:	<b>\$561</b>	\$653	\$252
Operating Income (loss):	<b>-\$3.399</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>470.13%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$727.479</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2.636</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="\$346.714"/>	<input type="text" value="\$305,255"/>	<input type="text" value="\$161,015"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$500"/>	<input type="text" value="\$815"/>	<input type="text" value="\$458"/>
Revenue Collected During FY 13:	<input type="text" value="\$182.564"/>	<input type="text" value="\$258,891"/>	<input type="text" value="\$116,644"/>
Expenditures During FY 13:	<input type="text" value="\$133.186"/>	<input type="text" value="\$253,093"/>	<input type="text" value="\$105,918"/>
Per Capita Revenue:	<input type="text" value="\$263"/>	<input type="text" value="\$648"/>	<input type="text" value="\$296"/>
Per Capita Expenditures:	<input type="text" value="\$192"/>	<input type="text" value="\$644"/>	<input type="text" value="\$284"/>
Revenues over (under) Expenditures:	<input type="text" value="\$49.378"/>	<input type="text" value="\$5,798"/>	<input type="text" value="\$8,961"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="297.40%"/>	<input type="text" value="284.63%"/>	<input type="text" value="169.99%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$396.092"/>	<input type="text" value="\$308,514"/>	<input type="text" value="\$170,510"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$572"/>	<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="\$20.569"/>	<input type="text" value="\$118,520"/>	<input type="text" value="\$21,864"/>
Total Unrestricted Net Assets:	<input type="text" value="\$375.523"/>	<input type="text" value="\$28,307"/>	<input type="text" value="\$82,892"/>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$64,972	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$94	\$2,375	\$942
Revenue Collected During FY 13:	\$57,567	\$245,949	\$87,485
Expenditures During FY 13:	\$53,196	\$230,578	\$92,361
Per Capita Revenue:	\$83	\$656	\$233
Per Capita Expenditures:	\$77	\$653	\$252
Operating Income (loss):	\$4,371	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	130.35%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$69,343	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$100	\$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>\$584,289</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1,457</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$220,314</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$167,712</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$549</b>	\$648	\$296
Per Capita Expenditures:	<b>\$418</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$52,602</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>379.75%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$636,891</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1,588</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>\$227,046</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$409,845</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:	\$1,270,405	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$3.168	\$2,375	\$942
Revenue Collected During FY 13:	\$109,701	\$245,949	\$87,485
Expenditures During FY 13:	\$116,761	\$230,578	\$92,361
Per Capita Revenue:	\$274	\$656	\$233
Per Capita Expenditures:	\$291	\$653	\$252
Operating Income (loss):	-\$7,060	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	1081.99%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1,263,345	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$3.150	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Schaumburg Village**

Unit Code: **016/515/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$225,386,754**

Equalized Assessed Valuation: **\$3,611,499,144**

Population: **74,227**

Employees:

    Full Time: **504**

    Part Time: **134**

    Salaries Paid: **\$45,373,631**

**Blended Component Units**

Number Submitted = 2

Firefighters' Pension Plan

Police Pension Plan

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$51,977,436</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$700</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$99,154,738</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$91,900,618</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$1,336</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$1,238</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$7,254,120</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>59.96%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$55,106,663</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$742</b>	\$511	\$437
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$	\$
Total Unreserved Funds:	<b>\$</b>	\$	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$20,919,043</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$62,666,696</b>	\$3,838,488	\$8,425,127



# 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>\$293.107.946</b>	\$82,635,224	\$52,719,667
Per Capita Debt:	<b>\$3.949</b>	\$1,507	\$1,372
General Obligation Debt over EAV:	<b>7.87%</b>	14.27%	3.52%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$65.956.522</b>	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	<b>\$889</b>	\$1,344	\$1,047
Revenue Collected During FY 13:	<b>\$68.902.950</b>	\$20,765,663	\$12,610,524
Expenditures During FY 13:	<b>\$72.922.325</b>	\$20,304,688	\$11,924,922
Per Capita Revenue:	<b>\$928</b>	\$386	\$287
Per Capita Expenditures:	<b>\$982</b>	\$377	\$289
Operating Income (loss):	<b>-\$4.019.375</b>	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	<b>85.21%</b>	430.94%	378.25%
Ending Retained Earnings for FY 13:	<b>\$62.140.668</b>	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	<b>\$837</b>	\$1,359	\$1,125



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Schiller Park Village**

Unit Code: 016/520/32 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$28,540,365

Equalized Assessed Valuation: \$334,571,114

Population: 11,858

Employees:

    Full Time: 95

    Part Time: 50

    Salaries Paid: \$8,866,560

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$10,265,515</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$866</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$18,805,820</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$15,616,848</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,586</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,317</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$3,188,972</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>50.37%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$7,865,442</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$663</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>\$3,776,408</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$8,272,249</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$25,265,914</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$2,131</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>7.55%</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>\$5,243,018</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>\$3,854,411</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$2,958,270</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$325</b>	\$472	\$341
Per Capita Expenditures:	<b>\$249</b>	\$434	\$308
Operating Income (loss):	<b>\$896,141</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>180.78%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$5,347,852</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$451</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>\$45,421</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$78</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$174,898</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$173,889</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$298</b>	\$648	\$296
Per Capita Expenditures:	<b>\$297</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$1,009</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>26.70%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$46,430</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$79</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>\$20,918</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$25,512</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>\$45.056</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$77</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>\$644.385</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.100</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$873.510</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$260.187</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$1.491</b>	\$656	\$233
Per Capita Expenditures:	<b>\$444</b>	\$653	\$252
Operating Income (loss):	<b>\$613.323</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>483.39%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1.257.708</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2.146</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>\$35,840</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$618</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$13,181</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$12,650</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$227</b>	\$648	\$296
Per Capita Expenditures:	<b>\$218</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$531</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>287.52%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$36,371</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$627</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>\$36,371</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>\$70.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$1.207</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>\$623.770</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$10.755</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$33.770</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$43.500</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$582</b>	\$656	\$233
Per Capita Expenditures:	<b>\$750</b>	\$653	\$252
Operating Income (loss):	<b>-\$9.730</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1411.59%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$614.040</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$10.587</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Scottville Village**

Unit Code: **056/100/32** County: **Macoupin**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$89,680**

Equalized Assessed Valuation: **\$936,526**

Population: **116**

Employees:

    Full Time: **8**

    Part Time:

    Salaries Paid: **\$6,000**

**Blended Component Units**

Number Submitted = **1**

Scottville Village

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$76,911</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$663</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$20,013</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$47,404</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$173</b>	\$648	\$296
Per Capita Expenditures:	<b>\$409</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$27,391</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>104.46%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$49,520</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$427</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$71,192</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**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$158,988</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$716</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$63,463</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$59,736</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$286</b>	\$648	\$296
Per Capita Expenditures:	<b>\$269</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$3,727</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>272.39%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$162,715</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$733</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$56,122</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$106,593</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>\$72.023</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$324</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>\$209.646</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$944</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$23.734</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$42.501</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$107</b>	\$656	\$233
Per Capita Expenditures:	<b>\$191</b>	\$653	\$252
Operating Income (loss):	<b>-\$18.767</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>449.12%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$190.879</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$860</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>\$171.295</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$546</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$95.992</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$69.018</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$306</b>	\$648	\$296
Per Capita Expenditures:	<b>\$220</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$26.974</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>287.27%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$198.269</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$631</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>\$26.502</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$171.767</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>\$152.567</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$486</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>\$391.947</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.248</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$81.971</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$96.877</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$261</b>	\$656	\$233
Per Capita Expenditures:	<b>\$309</b>	\$653	\$252
Operating Income (loss):	<b>-\$14.906</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>389.20%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$377.041</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.201</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>\$95,530</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$253</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$134,674</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$131,933</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$357</b>	\$648	\$296
Per Capita Expenditures:	<b>\$350</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$2,741</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>74.49%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$98,271</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$261</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>\$30,934</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$67,341</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>\$118.163</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$313</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>\$459.631</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.219</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$65.347</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$90.392</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$173</b>	\$656	\$233
Per Capita Expenditures:	<b>\$240</b>	\$653	\$252
Operating Income (loss):	<b>-\$25.045</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>480.78%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$434.586</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.153</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,033,258</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$858</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$2,180,805</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$2,182,910</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$920</b>	\$789	\$625
Per Capita Expenditures:	<b>\$921</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$2.105</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>94.08%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,053,661</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$866</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>\$1,279,163</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,093,727</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$1,652,230</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$697</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>1.21%</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>\$3,317,760</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,399</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$806,905</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$671,387</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$340</b>	\$472	\$341
Per Capita Expenditures:	<b>\$283</b>	\$434	\$308
Operating Income (loss):	<b>\$135,518</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>513.05%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$3,444,543</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,453</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,222,940</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$575</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,593,475</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,521,951</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$749</b>	\$789	\$625
Per Capita Expenditures:	<b>\$715</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$71,524</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>76.03%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,157,149</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$544</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>\$861,638</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$287,484</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>\$1,005,880</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$473</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>10.26%</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>\$1,525,555</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$717</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$921,839</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$666,801</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$433</b>	\$472	\$341
Per Capita Expenditures:	<b>\$313</b>	\$434	\$308
Operating Income (loss):	<b>\$255,038</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>290.10%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1,934,396</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$909</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Shabbona Village**

Unit Code: 019/055/32      County: Dekalb

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,933,988

Equalized Assessed Valuation: \$15,283,770

Population: 930

Employees:

    Full Time: 2

    Part Time: 7

    Salaries Paid: \$117,618

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$472.754</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$508</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$475.438</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$338.159</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$511</b>	\$648	\$296
Per Capita Expenditures:	<b>\$364</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$137.279</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>146.79%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$496.367</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$534</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>\$221.301</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$275.066</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>\$676.250</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$727</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>\$326.975</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$352</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$1.066.395</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$161.252</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$1.147</b>	\$656	\$233
Per Capita Expenditures:	<b>\$173</b>	\$653	\$252
Operating Income (loss):	<b>\$905.143</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>816.40%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1.316.466</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.416</b>	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Shannon Village

Unit Code: 008/035/32 County: Carroll

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,482,800

Equalized Assessed Valuation: \$8,345,409

Population: 900

Employees:

    Full Time: 3

    Part Time: 8

    Salaries Paid: \$159,023

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 13:	\$114,353	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$127	\$815	\$458
Revenue Collected During FY 13:	\$330,410	\$258,891	\$116,644
Expenditures During FY 13:	\$346,867	\$253,093	\$105,918
Per Capita Revenue:	\$367	\$648	\$296
Per Capita Expenditures:	\$385	\$644	\$284
Revenues over (under) Expenditures:	-\$16,457	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	28.43%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$98,631	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$110	\$830	\$486

Equity

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

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$51,345	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$47,286	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,271,765	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1,413	\$2,375	\$942
Revenue Collected During FY 13:	\$586,596	\$245,949	\$87,485
Expenditures During FY 13:	\$252,239	\$230,578	\$92,361
Per Capita Revenue:	\$652	\$656	\$233
Per Capita Expenditures:	\$280	\$653	\$252
Operating Income (loss):	\$334,357	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	636.45%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1,605,387	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1,784	\$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>\$723.117</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$584</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$552.770</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$524.320</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$446</b>	\$789	\$625
Per Capita Expenditures:	<b>\$423</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$28.450</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>142.56%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$747.449</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$603</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>\$367.536</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$152.162</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>\$2,732,896</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$2,206</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>\$1,747,952</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,411</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$719,903</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$756,717</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$581</b>	\$472	\$341
Per Capita Expenditures:	<b>\$611</b>	\$434	\$308
Operating Income (loss):	<b>-\$36,814</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>270.40%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$2,046,138</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,651</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

Library

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$211,129</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$228</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$419,928</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$378,444</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$453</b>	\$648	\$296
Per Capita Expenditures:	<b>\$409</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$41,484</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>67.68%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$256,148</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$277</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>\$203,731</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>\$235.348</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$254</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>\$2,563.957</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.769</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$169.028</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$190.263</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$183</b>	\$656	\$233
Per Capita Expenditures:	<b>\$205</b>	\$653	\$252
Operating Income (loss):	<b>-\$21.235</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1336.42%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$2,542.722</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2.746</b>	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,504,285</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$533</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$3,696,281</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$3,561,948</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$786</b>	\$789	\$625
Per Capita Expenditures:	<b>\$758</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$134,333</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>73.18%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,606,787</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$555</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>\$1,635,164</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$901,946</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>\$3.382.008</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$720</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>4.11%</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>\$8.453.813</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.799</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1.382.270</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1.316.587</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>\$280</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$65.683</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>647.09%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$8.519.496</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1.813</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: **Sheldon Village**

Unit Code: **038/095/32** County: **Iroquois**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$726,273**

Equalized Assessed Valuation: **\$6,243,377**

Population: **1,232**

Employees:

    Full Time: **3**

    Part Time: **12**

    Salaries Paid: **\$139,276**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 13:	<b>\$398.851</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$324</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$352.592</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$279.176</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$286</b>	\$789	\$625
Per Capita Expenditures:	<b>\$227</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$73.416</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>169.16%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$472.267</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$383</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$470.949</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$215.723</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>\$735.000</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$597</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>\$508.859</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$413</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$141.852</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$98.056</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$115</b>	\$472	\$341
Per Capita Expenditures:	<b>\$80</b>	\$434	\$308
Operating Income (loss):	<b>\$43.796</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>563.61%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$552.655</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$449</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Sheridan Village**

Unit Code: **050/105/32** County: **Lasalle**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,720,604**

Equalized Assessed Valuation: **\$10,667,476**

Population: **1,970**

Employees:

    Full Time: **3**

    Part Time: **23**

    Salaries Paid: **\$177,353**

**Blended Component Units**

Number Submitted = **1**

Cemetery

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$479,064</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$243</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$519,974</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$512,425</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$264</b>	\$789	\$625
Per Capita Expenditures:	<b>\$260</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$7,549</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>95.35%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$488,613</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$248</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>\$584,482</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$211,380</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>\$9.000</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$5</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**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$4,264,591</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1.028</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.13%</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>\$1,545,154</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$373</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$642,409</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$595,759</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$155</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$144</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$46,650</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>267.19%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,591,804</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$384</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: **Sherrard Village**

Unit Code: **066/045/32** County: **Mercer**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$506,050**

Equalized Assessed Valuation: **\$9,892,030**

Population: **631**

Employees:

    Full Time: **3**

    Part Time: **14**

    Salaries Paid: **\$112,860**

**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>\$219,827</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$348</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$262,305</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$283,947</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$416</b>	\$648	\$296
Per Capita Expenditures:	<b>\$450</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$21,642</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>62.62%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$177,813</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$282</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>\$116,947</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$60,866</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>\$24.478</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$39</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>\$86.944</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$138</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$159.928</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$138.296</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$253</b>	\$656	\$233
Per Capita Expenditures:	<b>\$219</b>	\$653	\$252
Operating Income (loss):	<b>\$21.632</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>78.02%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$107.893</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$171</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>\$5,107,744</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$404</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$8,075,906</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$8,668,771</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$638</b>	\$789	\$625
Per Capita Expenditures:	<b>\$685</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$592,865</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>52.08%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$4,514,879</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$357</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>\$10,724</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$13,728,080</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>\$17,575,273</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1,389</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>2.61%</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>\$4,452,192</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$352</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$537,729</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$589,097</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$43</b>	\$472	\$341
Per Capita Expenditures:	<b>\$47</b>	\$434	\$308
Operating Income (loss):	<b>-\$51,368</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>747.05%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$4,400,824</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$348</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>\$191,971</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$274</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$206,352</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$159,915</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$295</b>	\$648	\$296
Per Capita Expenditures:	<b>\$228</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$46,437</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>108.68%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$173,791</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$248</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>\$157,011</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>\$114.514</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$164</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>\$1,375,733</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,965</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$215,519</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$264,497</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$308</b>	\$656	\$233
Per Capita Expenditures:	<b>\$378</b>	\$653	\$252
Operating Income (loss):	<b>-\$48,978</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>526.04%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,391,372</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1,988</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>\$4,310,317</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$276</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$11,262,866</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$10,635,871</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$721</b>	\$789	\$625
Per Capita Expenditures:	<b>\$681</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$626,995</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>50.12%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$5,330,620</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$341</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>\$380,090</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$4,283,568</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>\$10,121,863</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$648</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.81%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$37,345,825</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,392</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$7,042,620</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$5,812,985</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$451</b>	\$472	\$341
Per Capita Expenditures:	<b>\$372</b>	\$434	\$308
Operating Income (loss):	<b>\$1,229,635</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>653.18%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$37,968,997</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2,432</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>\$32.025</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$132</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$81.736</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$83.607</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$336</b>	\$648	\$296
Per Capita Expenditures:	<b>\$344</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$1.871</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>36.07%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$30.154</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$124</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$30.154</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**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$227.423</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$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:	<b>\$16.425</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$63</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$92.427</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$89.834</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$355</b>	\$648	\$296
Per Capita Expenditures:	<b>\$346</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$2.593</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>21.17%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$19.018</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$73</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>\$51.118</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>-\$32.100</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:	\$144.554	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$556	\$2,375	\$942
Revenue Collected During FY 13:	\$47.858	\$245,949	\$87,485
Expenditures During FY 13:	\$32.842	\$230,578	\$92,361
Per Capita Revenue:	\$184	\$656	\$233
Per Capita Expenditures:	\$126	\$653	\$252
Operating Income (loss):	\$15.016	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	485.87%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$159.570	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$614	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Sidell Village**

Unit Code: 092/095/32      County: Vermilion

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$243,265

Equalized Assessed Valuation: \$2,866,693

Population: 626

Employees:

    Full Time:

    Part Time: 5

    Salaries Paid: \$38,361

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$153,908</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$246</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$130,792</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$109,742</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$209</b>	\$648	\$296
Per Capita Expenditures:	<b>\$175</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$21,050</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>159.43%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$174,958</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$279</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$71,523</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$103,435</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>\$3.889</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$6</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>\$182.969</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$292</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$56.090</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$50.196</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$90</b>	\$656	\$233
Per Capita Expenditures:	<b>\$80</b>	\$653	\$252
Operating Income (loss):	<b>\$5.894</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>376.25%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$188.863</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$302</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>\$228.597</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$185</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$390.690</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$328.481</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$316</b>	\$789	\$625
Per Capita Expenditures:	<b>\$266</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$62.209</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>85.49%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$280.806</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$227</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>\$23.039</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$257.767</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>\$389,417</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$315</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>2.17%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$9,424</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$8</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$336,799</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$272,467</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$272</b>	\$472	\$341
Per Capita Expenditures:	<b>\$220</b>	\$434	\$308
Operating Income (loss):	<b>\$64,332</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>30.74%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$83,756</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$68</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Sigel Town**

Unit Code: **086/040/31** County: **Shelby**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$475,000**

Equalized Assessed Valuation: **\$4,017,391**

Population: **350**

Employees:

    Full Time: **1**

    Part Time: **13**

    Salaries Paid: **\$50,283**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 13:	<b>\$127,580</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$365</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$190,615</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$244,610</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$545</b>	\$648	\$296
Per Capita Expenditures:	<b>\$699</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$53,995</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>30.08%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$73,585</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$210</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$21,234</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$52,351</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:	\$405.697	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.159	\$2,375	\$942
Revenue Collected During FY 13:	\$81.531	\$245,949	\$87,485
Expenditures During FY 13:	\$98.394	\$230,578	\$92,361
Per Capita Revenue:	\$233	\$656	\$233
Per Capita Expenditures:	\$281	\$653	\$252
Operating Income (loss):	-\$16.863	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	395.18%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$388.834	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.111	\$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>\$4,297,460</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$575</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$8,825,184</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$10,794,302</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,180</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,443</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$1,969,118</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>46.70%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$5,041,054</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$674</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>\$3,898,583</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$3,173,351</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>\$12,304,401</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1,645</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$9,060,868</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,212</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1,744,873</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$1,506,123</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$233</b>	\$472	\$341
Per Capita Expenditures:	<b>\$201</b>	\$434	\$308
Operating Income (loss):	<b>\$238,750</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>664.05%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$10,001,359</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,337</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>\$28.829</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$497</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$8.630</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$5.851</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$149</b>	\$648	\$296
Per Capita Expenditures:	<b>\$101</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$2.779</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>540.22%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$31.608</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$545</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$31.608</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**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$54,180</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$181</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$68,244</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$50,997</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$227</b>	\$648	\$296
Per Capita Expenditures:	<b>\$170</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$17,247</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>117.12%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$59,727</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$199</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>\$78,197</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>\$329.629</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$1.099</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>\$574.849</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.916</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$207.529</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$248.416</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$692</b>	\$656	\$233
Per Capita Expenditures:	<b>\$828</b>	\$653	\$252
Operating Income (loss):	<b>-\$40.887</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>219.66%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$545.662</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.819</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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<b>\$18,943,995</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$292</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$62,925,363</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$58,373,318</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$971</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$901</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$4,552,045</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>27.37%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$15,974,447</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$247</b>	\$511	\$437

Equity

Amounts

Averages

Medians

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

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<b>\$12,830,674</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$16,311,495</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>\$65,217,654</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$1.007</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>2.58%</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>\$28,566,825</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$441</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$11,675,507</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$8,072,269</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$180</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$125</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>\$3,603,238</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>388.36%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$31,349,598</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$484</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>\$1,026,293</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$311</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,605,361</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,548,449</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$486</b>	\$789	\$625
Per Capita Expenditures:	<b>\$469</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$56,912</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>63.75%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$987,205</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$299</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>\$279,013</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,310,775</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:	\$3,375,883	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.022	\$1,565	\$1,188
Revenue Collected During FY 13:	\$848,231	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$801,718	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$257	\$472	\$341
Per Capita Expenditures:	\$243	\$434	\$308
Operating Income (loss):	\$46,513	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	451.83%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$3,622,396	\$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 Less Than 1,000

**Local Government Profile**

Unit Name: **Smithboro Village**

Unit Code: **003/040/32** County: **Bond**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$90,910**

Equalized Assessed Valuation: **\$1,286,457**

Population: **200**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$13,908**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$49,769</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$249</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$47,356</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$36,919</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$237</b>	\$648	\$296
Per Capita Expenditures:	<b>\$185</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$10,437</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>161.49%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$59,621</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$298</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>\$6,955</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$52,666</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>\$139.142</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>\$1,013,360</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$5,067</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$59,848</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$88,412</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$299</b>	\$656	\$233
Per Capita Expenditures:	<b>\$442</b>	\$653	\$252
Operating Income (loss):	<b>-\$28,564</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1114.53%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$985,381</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$4,927</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:	<b>\$318.353</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1.488</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$144.213</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$172.984</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$674</b>	\$648	\$296
Per Capita Expenditures:	<b>\$808</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$28.771</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>166.84%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$288.608</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1.349</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>\$153.676</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$134.932</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>\$530.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$2.477</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>\$1,121,529</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$5.241</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$75,975</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$108,806</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$355</b>	\$656	\$233
Per Capita Expenditures:	<b>\$508</b>	\$653	\$252
Operating Income (loss):	<b>-\$32,831</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1001.48%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,089,672</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$5.092</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Smithton Village		
<b>Unit Code:</b>	088/130/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2013		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,879,876		
<b>Equalized Assessed Valuation:</b>	\$71,718,544		
<b>Population:</b>	3,773		
<b>Employees:</b>			
	<b>Full Time:</b>	16	
	<b>Part Time:</b>	35	
	<b>Salaries Paid:</b>	\$816,610	

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>\$1,217,859</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$323</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,576,787</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,493,938</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$418</b>	\$789	\$625
Per Capita Expenditures:	<b>\$396</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$82,849</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>87.07%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,300,708</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$345</b>	\$608	\$442
<b>Equity</b>	<b>Amounts</b>	<b>Averages</b>	<b>Medians</b>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$
<b>Net Assets</b>	<b>Amounts</b>	<b>Averages</b>	<b>Medians</b>
Total Restricted Net Assets:	<b>\$293,842</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,006,866</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>\$6,412,853</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,700</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>\$3,325,861</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$881</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,605,498</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,156,196</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$426</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$306</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$449,302</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>326.52%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$3,775,163</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,001</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: **Somonauk Village**

Unit Code: 019/060/32      County: Dekalb

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,085,030

Equalized Assessed Valuation: \$32,514,874

Population: 1,852

Employees:

    Full Time: 7

    Part Time: 8

    Salaries Paid: \$362,798

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,116,593</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$603</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$970,222</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$608,900</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$524</b>	\$789	\$625
Per Capita Expenditures:	<b>\$329</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$361,322</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>218.62%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,331,182</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$719</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>\$81,352</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,810,729</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>\$2,367,503</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1,278</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>7.28%</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>\$6,241,568</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3,370</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$533,341</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$386,106</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$288</b>	\$472	\$341
Per Capita Expenditures:	<b>\$208</b>	\$434	\$308
Operating Income (loss):	<b>\$147,235</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>1659.39%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$6,407,012</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$3,460</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Sorento Village**

Unit Code: **003/045/32** County: **Bond**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$606,350**

Equalized Assessed Valuation: **\$2,341,548**

Population: **498**

Employees:

    Full Time: **2**

    Part Time: **9**

    Salaries Paid: **\$62,087**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$165,959</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$333</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$173,766</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$124,129</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$349</b>	\$648	\$296
Per Capita Expenditures:	<b>\$249</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$49,637</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>138.98%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$172,512</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$346</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>\$44,266</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$128,246</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>\$291.385</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$585</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>\$183.493</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$368</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$241.121</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$195.662</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$484</b>	\$656	\$233
Per Capita Expenditures:	<b>\$393</b>	\$653	\$252
Operating Income (loss):	<b>\$45.459</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>139.03%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$272.036</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$546</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **South Barrington Village**

Unit Code: **016/530/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,289,000**

Equalized Assessed Valuation: **\$451,327,462**

Population: **4,565**

Employees:

    Full Time: **26**

    Part Time: **5**

    Salaries Paid: **\$2,354,012**

**Blended Component Units**

Number Submitted = **1**

Police Pension

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$3,215,006</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$704</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$6,799,364</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$4,927,556</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,489</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,079</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,871,808</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>69.95%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$3,447,030</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$755</b>	\$608	\$442
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,708,016</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$6,795,122</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>\$1.320.000</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$289</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.29%</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>\$12.270.487</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.688</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$486.067</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$861.683</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$106</b>	\$472	\$341
Per Capita Expenditures:	<b>\$189</b>	\$434	\$308
Operating Income (loss):	<b>-\$375.616</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>1380.42%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$11.894.871</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2.606</b>	\$1,608	\$1,226





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$851.456</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$108</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$4,506,880</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$571</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,608,903</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$934,183</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$204</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$118</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$674,720</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>554.67%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$5,181,600</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$657</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

Firefighters' Pension Fund

Police Pension Fund

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,247,801</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$543</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,085,169</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$4,479,307</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,229</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,082</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$605,862</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>60.67%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,717,467</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$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>\$2,434,801</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$925,266</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>\$4,290,668</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,037</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>3.17%</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>\$1,512,546</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$365</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,549,257</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,466,156</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$374</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$354</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$83,101</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>116.85%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,713,147</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$414</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$10,558,416</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$480</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$12,796,996</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$12,090,405</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$582</b>	\$789	\$625
Per Capita Expenditures:	<b>\$550</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$706,591</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>92.90%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$11,232,349</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$511</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,728,825</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$10,981,399</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>\$32.052.973</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1.458</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.15%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$25.067.598</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.140</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$8.350.066</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$6.883.090</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>\$313</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$1.466.976</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>382.41%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$26.321.944</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1.197</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: **South Holland Village**

Unit Code: **016/540/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,071,546**

Equalized Assessed Valuation: **\$362,025,035**

Population: **22,030**

Employees:

    Full Time: **239**

    Part Time: **55**

    Salaries Paid: **\$11,992,786**

**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>\$5,756,260</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$261</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$23,853,451</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$22,691,182</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,083</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,030</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,162,269</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>30.27%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$6,868,529</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$312</b>	\$608	\$442
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,170,726</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$1,834,291</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$28,809,837</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.308</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>6.94%</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>\$8,109,869</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$368</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$4,593,769</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$4,938,596</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$209</b>	\$472	\$341
Per Capita Expenditures:	<b>\$224</b>	\$434	\$308
Operating Income (loss):	<b>-\$344,827</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>157.23%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$7,765,042</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$352</b>	\$1,608	\$1,226





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$178.406</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$54</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>\$4,723,088</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,418</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$889,100</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$945,482</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$267</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$284</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$56,382</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>493.58%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$4,666,706</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,401</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Library

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$64,513</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$56</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$438,360</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$609,421</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$383</b>	\$789	\$625
Per Capita Expenditures:	<b>\$532</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$171,061</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>15.65%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$95,402</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$83</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>\$49,848</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$45,554</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>\$1,610,643</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1,405</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>\$2,379,790</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,077</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$410,895</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$368,999</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$359</b>	\$472	\$341
Per Capita Expenditures:	<b>\$322</b>	\$434	\$308
Operating Income (loss):	<b>\$41,896</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>644.92%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$2,379,736</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2,077</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>\$53.895</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,098,549</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,055,066</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$535</b>	\$789	\$625
Per Capita Expenditures:	<b>\$514</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$43,483</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>9.23%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$97,378</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$47</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>\$3.103</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$73.887</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>\$91.701</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$45</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>\$1,243,427</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$606</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$587,470</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$700,931</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$286</b>	\$472	\$341
Per Capita Expenditures:	<b>\$341</b>	\$434	\$308
Operating Income (loss):	<b>-\$113,461</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>161.21%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1,129,966</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$550</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>\$255.589</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$375</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$301.882</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$219.969</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$443</b>	\$648	\$296
Per Capita Expenditures:	<b>\$323</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$81.913</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>150.51%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$331.084</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$486</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>\$77.985</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$253.099</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:	\$440,169	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$646	\$2,375	\$942
Revenue Collected During FY 13:	\$140,420	\$245,949	\$87,485
Expenditures During FY 13:	\$183,213	\$230,578	\$92,361
Per Capita Revenue:	\$206	\$656	\$233
Per Capita Expenditures:	\$269	\$653	\$252
Operating Income (loss):	-\$42,793	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	220.40%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$403,794	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$593	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Southern View Village**

Unit Code: **083/110/32** County: **Sangamon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$865,000**

Equalized Assessed Valuation: **\$19,147,377**

Population: **1,642**

Employees:

    Full Time: **6**

    Part Time: **10**

    Salaries Paid: **\$295,990**

**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>\$669,487</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$408</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$794,948</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$864,467</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$484</b>	\$789	\$625
Per Capita Expenditures:	<b>\$526</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$69,519</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>69.40%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$599,968</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$365</b>	\$608	\$442
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$192,154</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$508,814</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries 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>\$161.669</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$398</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$120.683</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$94.888</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$297</b>	\$648	\$296
Per Capita Expenditures:	<b>\$234</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$25.795</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>146.24%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$138.762</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$342</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>\$98.455</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$40.307</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>\$236.299</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$582</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>\$623.188</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.535</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$102.964</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$162.968</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$254</b>	\$656	\$233
Per Capita Expenditures:	<b>\$401</b>	\$653	\$252
Operating Income (loss):	<b>-\$60.004</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>375.46%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$611.886</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.507</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>\$7,758,407</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$1,810</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$4,274,227</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$3,944,544</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$997</b>	\$789	\$625
Per Capita Expenditures:	<b>\$920</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$329,683</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>195.03%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$7,692,909</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1,795</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>\$381,284</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$5,055,151</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$18,841,976</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$4.396</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>4.84%</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>\$6,609,746</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,542</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$2,182,777</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$2,838,838</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$509</b>	\$472	\$341
Per Capita Expenditures:	<b>\$662</b>	\$434	\$308
Operating Income (loss):	<b>-\$656,061</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>213.71%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$6,066,866</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,416</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Spaulding Village**

Unit Code: **083/115/32** County: **Sangamon**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$153,500**

Equalized Assessed Valuation: **\$14,628,862**

Population: **798**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$53,284**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$133.801</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$168</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$180.964</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$152.709</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$227</b>	\$648	\$296
Per Capita Expenditures:	<b>\$191</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$28.255</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>106.12%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$162.056</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$203</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$162.057</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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$40.327</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$191</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$36.194</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$25.966</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$172</b>	\$648	\$296
Per Capita Expenditures:	<b>\$123</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$10.228</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>194.70%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$50.555</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$240</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$39.276</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$11.278</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>\$68.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$322</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>\$332.926</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.578</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$61.943</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$72.794</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$294</b>	\$656	\$233
Per Capita Expenditures:	<b>\$345</b>	\$653	\$252
Operating Income (loss):	<b>-\$10.851</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>442.45%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$322.075</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.526</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:	<b>\$93,904</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$208</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$102,342</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$138,736</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$226</b>	\$648	\$296
Per Capita Expenditures:	<b>\$307</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$36,394</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>41.45%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$57,510</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$127</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>\$57,510</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 Between 1000 and 25,000**

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$3,681,371</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$637</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$3,458,216</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$3,244,098</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$599</b>	\$789	\$625
Per Capita Expenditures:	<b>\$561</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$214,118</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>117.51%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$3,812,299</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>\$1,333,086</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$3,414,744</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>\$1,990,419</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$344</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>\$2,578,964</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$446</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$358,759</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$345,247</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$62</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$60</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$13,512</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>771.98%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$2,665,226</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$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:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries 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>\$987,249</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$180</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$3,839,307</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$3,421,409</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$698</b>	\$789	\$625
Per Capita Expenditures:	<b>\$622</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$417,898</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>36.86%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,261,147</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$229</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,181,944</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$52,682</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>\$7,238,486</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1.316</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>1.93%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$8,321,963</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,513</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$2,731,015</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$2,083,025</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$497</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$379</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$647,990</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>435.37%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$9,068,953</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>\$31,932</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$106</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$21,176</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$20,668</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$71</b>	\$648	\$296
Per Capita Expenditures:	<b>\$69</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$508</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>156.96%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$32,440</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$108</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>\$32,440</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>\$122.526</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$408</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>\$808.517</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.695</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$78.693</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$94.205</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$262</b>	\$656	\$233
Per Capita Expenditures:	<b>\$314</b>	\$653	\$252
Operating Income (loss):	<b>-\$15.512</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>841.79%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$793.005</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2.643</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:	Springfield City		
Unit Code:	083/120/30	County:	Sangamon
Fiscal Year End:	2/28/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$563,630,219		
Equalized Assessed Valuation:	\$2,237,598,949		
Population:	117,126		
Employees:			
Full Time:	1,464		
Part Time:	6		
Salaries Paid:	\$107,571,740		

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:	\$35,214,965	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$301	\$471	\$396
Revenue Collected During FY 13:	\$127,126,548	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$121,013,542	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$1,085	\$1,023	\$974
Per Capita Expenditures:	\$1,033	\$970	\$926
Revenues over (under) Expenditures:	\$6,113,006	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	29.06%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$35,161,073	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$300	\$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:	\$32,252,615	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	-\$40,475,329	\$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>\$875.917.633</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$7.478</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>0.97%</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>\$547.953.669</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$4.678</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$275.116.602</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$266.044.775</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$2.349</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$2.271</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>\$9.071.827</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>208.97%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$555.963.258</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$4.747</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>\$116.877</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$90</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$646.183</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$595.580</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$497</b>	\$789	\$625
Per Capita Expenditures:	<b>\$458</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$50.603</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>28.12%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$167.480</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$129</b>	\$608	\$442

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$167.480</b>	\$47,054	\$

**Net Assets**

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$584.445</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$450</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>\$1,974,318</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,519</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$260,871</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$298,948</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$201</b>	\$472	\$341
Per Capita Expenditures:	<b>\$230</b>	\$434	\$308
Operating Income (loss):	<b>-\$38,077</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>647.68%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1,936,241</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,489</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**

<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="\$84,466"/>	<input type="text" value="\$305,255"/>	<input type="text" value="\$161,015"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$563"/>	<input type="text" value="\$815"/>	<input type="text" value="\$458"/>
Revenue Collected During FY 13:	<input type="text" value="\$34,850"/>	<input type="text" value="\$258,891"/>	<input type="text" value="\$116,644"/>
Expenditures During FY 13:	<input type="text" value="\$30,133"/>	<input type="text" value="\$253,093"/>	<input type="text" value="\$105,918"/>
Per Capita Revenue:	<input type="text" value="\$232"/>	<input type="text" value="\$648"/>	<input type="text" value="\$296"/>
Per Capita Expenditures:	<input type="text" value="\$201"/>	<input type="text" value="\$644"/>	<input type="text" value="\$284"/>
Revenues over (under) Expenditures:	<input type="text" value="\$4,717"/>	<input type="text" value="\$5,798"/>	<input type="text" value="\$8,961"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="291.82%"/>	<input type="text" value="284.63%"/>	<input type="text" value="169.99%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$87,933"/>	<input type="text" value="\$308,514"/>	<input type="text" value="\$170,510"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$586"/>	<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="\$28,880"/>	<input type="text" value="\$118,520"/>	<input type="text" value="\$21,864"/>
Total Unrestricted Net Assets:	<input type="text" value="\$59,053"/>	<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>\$12.497</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$83</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>\$14.427</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$96</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$17.922</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$17.026</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$119</b>	\$656	\$233
Per Capita Expenditures:	<b>\$114</b>	\$653	\$252
Operating Income (loss):	<b>\$896</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>97.34%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$16.573</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$110</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>\$22,971,459</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$693</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$42,002,891</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$33,833,288</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$1,267</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$1,021</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$8,169,603</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>68.42%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$23,150,365</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$698</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>\$5,011,926</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$7,839,905</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>\$117,998,049</b>	\$82,635,224	\$52,719,667
Per Capita Debt:	<b>\$3.559</b>	\$1,507	\$1,372
General Obligation Debt over EAV:	<b>6.56%</b>	14.27%	3.52%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$97,629,205</b>	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,945</b>	\$1,344	\$1,047
Revenue Collected During FY 13:	<b>\$64,797,185</b>	\$20,765,663	\$12,610,524
Expenditures During FY 13:	<b>\$64,728,820</b>	\$20,304,688	\$11,924,922
Per Capita Revenue:	<b>\$1,954</b>	\$386	\$287
Per Capita Expenditures:	<b>\$1,952</b>	\$377	\$289
Operating Income (loss):	<b>\$68,365</b>	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	<b>150.20%</b>	430.94%	378.25%
Ending Retained Earnings for FY 13:	<b>\$97,224,136</b>	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	<b>\$2,933</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>\$179,161</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$296</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$156,238</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$202,197</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$258</b>	\$648	\$296
Per Capita Expenditures:	<b>\$334</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$45,959</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>75.68%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$153,030</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$253</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$102,169</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$50,861</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>\$19.828</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$33</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population 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>\$832.162</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$584</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$672.236</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$713.961</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$471</b>	\$789	\$625
Per Capita Expenditures:	<b>\$501</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$41.725</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>110.71%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$790.437</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$554</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>\$416.543</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$373.894</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>\$467.669</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$328</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>\$2.468.011</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.731</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$726.549</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$707.562</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$510</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$496</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$18.987</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>351.49%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$2.486.998</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1.744</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>\$53,086</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$45</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$161,979</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$149,784</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$136</b>	\$789	\$625
Per Capita Expenditures:	<b>\$126</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$12,195</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>43.58%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$65,281</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:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$</b>	\$47,054	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$65,281</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$1,087,852</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$916</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>\$1,370,731</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,154</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$364,356</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$311,166</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$307</b>	\$472	\$341
Per Capita Expenditures:	<b>\$262</b>	\$434	\$308
Operating Income (loss):	<b>\$53,190</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>457.61%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1,423,921</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,199</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="\$244.413"/>	<input type="text" value="\$3,411,063"/>	<input type="text" value="\$1,536,463"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$223"/>	<input type="text" value="\$570"/>	<input type="text" value="\$402"/>
Revenue Collected During FY 13:	<input type="text" value="\$449.752"/>	<input type="text" value="\$5,680,749"/>	<input type="text" value="\$2,501,457"/>
Expenditures During FY 13:	<input type="text" value="\$464.209"/>	<input type="text" value="\$5,394,004"/>	<input type="text" value="\$2,525,307"/>
Per Capita Revenue:	<input type="text" value="\$410"/>	<input type="text" value="\$789"/>	<input type="text" value="\$625"/>
Per Capita Expenditures:	<input type="text" value="\$423"/>	<input type="text" value="\$754"/>	<input type="text" value="\$593"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$14.457"/>	<input type="text" value="\$286,745"/>	<input type="text" value="\$99,473"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="41.75%"/>	<input type="text" value="89.78%"/>	<input type="text" value="72.88%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$193.825"/>	<input type="text" value="\$3,736,935"/>	<input type="text" value="\$1,675,391"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$177"/>	<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="\$72.501"/>	<input type="text" value="\$1,600,686"/>	<input type="text" value="\$578,266"/>
Total Unrestricted Net Assets:	<input type="text" value="\$121.324"/>	<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>\$341.215</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$311</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>\$694.588</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$633</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$604.597</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$619.694</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$551</b>	\$472	\$341
Per Capita Expenditures:	<b>\$564</b>	\$434	\$308
Operating Income (loss):	<b>-\$15.097</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>117.48%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$728.001</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$663</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

St. Johns Village

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$145,431</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$664</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$65,745</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$60,646</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$300</b>	\$648	\$296
Per Capita Expenditures:	<b>\$277</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$5,099</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>248.21%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$150,530</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$687</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>\$54,626</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$95,904</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>\$26.032</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$119</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>\$65.038</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$297</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$33.617</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$29.242</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$154</b>	\$656	\$233
Per Capita Expenditures:	<b>\$134</b>	\$653	\$252
Operating Income (loss):	<b>\$4.375</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>237.37%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$69.413</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$317</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>\$1,877,734</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$473</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,506,419</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,817,277</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$380</b>	\$789	\$625
Per Capita Expenditures:	<b>\$458</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$310,858</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>97.64%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,774,476</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$447</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,615,539</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>\$3,084,922</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$778</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>2.13%</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>\$1,636,555</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$413</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$598,867</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$448,999</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$151</b>	\$472	\$341
Per Capita Expenditures:	<b>\$113</b>	\$434	\$308
Operating Income (loss):	<b>\$149,868</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>397.87%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1,786,423</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$450</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>\$204,974</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$333</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$254,691</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$196,946</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$414</b>	\$648	\$296
Per Capita Expenditures:	<b>\$320</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$57,745</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>133.40%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$262,719</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$427</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$33,534</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$248,400</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>\$117.139</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$190</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>\$2,011,593</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3,271</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$263,016</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$233,683</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$428</b>	\$656	\$233
Per Capita Expenditures:	<b>\$380</b>	\$653	\$252
Operating Income (loss):	<b>\$29,333</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>873.37%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$2,040,926</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$3,319</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>\$65,369</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$199</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$215,434</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$144,437</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$655</b>	\$648	\$296
Per Capita Expenditures:	<b>\$439</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$70,997</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>94.41%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$136,366</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$414</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>\$7,036</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$129,330</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>\$24.100</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$73</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>\$310.479</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$944</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$295.856</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$141.534</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$899</b>	\$656	\$233
Per Capita Expenditures:	<b>\$430</b>	\$653	\$252
Operating Income (loss):	<b>\$154.322</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>345.43%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$488.901</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.486</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>\$128,931</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$586</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$63,361</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$51,104</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$288</b>	\$648	\$296
Per Capita Expenditures:	<b>\$232</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$12,257</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>276.28%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$141,188</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$642</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>\$41,513</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$99,675</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>\$208.333</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$947</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>8.56%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$312.719</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.421</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$98.399</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$73.421</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$447</b>	\$656	\$233
Per Capita Expenditures:	<b>\$334</b>	\$653	\$252
Operating Income (loss):	<b>\$24.978</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>459.95%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$337.697</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.535</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>\$41,389</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$243</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$35,873</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$33,943</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$211</b>	\$648	\$296
Per Capita Expenditures:	<b>\$200</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$1,930</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>127.70%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$43,346</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>\$43,346</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**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$397.260</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$667</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$267.880</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$270.930</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$449</b>	\$648	\$296
Per Capita Expenditures:	<b>\$455</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$3.050</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>145.50%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$394.210</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$661</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$42.594</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$157.576</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:	\$610,479	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1,024	\$2,375	\$942
Revenue Collected During FY 13:	\$130,306	\$245,949	\$87,485
Expenditures During FY 13:	\$83,835	\$230,578	\$92,361
Per Capita Revenue:	\$219	\$656	\$233
Per Capita Expenditures:	\$141	\$653	\$252
Operating Income (loss):	\$46,471	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	783.62%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$656,950	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1,102	\$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>\$1,649,654</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$321</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$2,142,345</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$2,223,540</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$417</b>	\$789	\$625
Per Capita Expenditures:	<b>\$433</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$81,195</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>74.04%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,646,404</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$320</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>\$434,341</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,212,063</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$8.160.527</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1.588</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>8.63%</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>\$11.145.243</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.169</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1.999.712</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1.541.466</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$389</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$300</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$458.246</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>755.13%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$11.640.134</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$2.265</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>\$665,120</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$319</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$2,273,606</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$2,256,702</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,092</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,083</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$16,904</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>24.12%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$544,400</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$261</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>\$413,881</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$130,519</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>\$1,243,130</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$597</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>\$657,163</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$315</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$484,033</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$551,255</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$232</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$265</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$67,222</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>131.98%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$727,565</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$349</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>\$2,607,874</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$273</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$6,441,604</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$6,424,659</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$673</b>	\$789	\$625
Per Capita Expenditures:	<b>\$671</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$16,945</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>42.83%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,751,825</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$288</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>\$1,250,733</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,178,856</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>\$1,575,406</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$165</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.40%</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>\$3,670,063</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$383</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$970,168</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$800,399</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$101</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$84</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$169,769</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>479.74%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$3,839,832</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$401</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>\$10,266,427</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$658</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$13,575,815</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$17,575,586</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$870</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,127</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$3,999,771</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>37.90%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$6,660,388</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$427</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>\$5,111,140</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$9,145,954</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>\$48,801,845</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$3.129</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>2.50%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$10,908,228</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$699</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$2,923,827</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$2,561,255</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$187</b>	\$472	\$341
Per Capita Expenditures:	<b>\$164</b>	\$434	\$308
Operating Income (loss):	<b>\$362,572</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>444.10%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$11,374,581</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$729</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Steward Village**

Unit Code: **052/055/32** County: **Lee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$101,012**

Equalized Assessed Valuation: **\$161,000**

Population: **256**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$18,197**

**Blended Component Units**

Number Submitted = **1**

Steward Village

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$83,940</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$328</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$85,184</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$54,293</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$333</b>	\$648	\$296
Per Capita Expenditures:	<b>\$212</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$30,891</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>211.50%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$114,831</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$449</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>\$120,908</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>\$68.500</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$268</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>\$794.461</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3.103</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$48.036</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$56.324</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$188</b>	\$656	\$233
Per Capita Expenditures:	<b>\$220</b>	\$653	\$252
Operating Income (loss):	<b>-\$8.288</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1395.80%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$786.173</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$3.071</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>\$230.205</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$314</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$192.960</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$172.645</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$263</b>	\$648	\$296
Per Capita Expenditures:	<b>\$235</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$20.315</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>153.43%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$264.888</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$361</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>\$25.012</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$181.347</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>\$350.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$477</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>\$1,395.065</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.901</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$605.876</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$196.423</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$825</b>	\$656	\$233
Per Capita Expenditures:	<b>\$268</b>	\$653	\$252
Operating Income (loss):	<b>\$409.453</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>913.77%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,794.862</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2.445</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Police Pension Fund

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,609,596</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$385</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$6,301,980</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$6,708,553</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$929</b>	\$789	\$625
Per Capita Expenditures:	<b>\$989</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$406,573</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>29.11%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,953,023</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$288</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>\$1,473,992</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,558,436</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>\$10.032.276</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1.478</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>8.56%</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>\$2.695.077</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$397</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$2.883.758</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$2.556.488</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$425</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$377</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$327.270</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>118.22%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$3.022.347</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$445</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: **Stillman Valley Village**

Unit Code: **071/060/32** County: **Ogle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,378,300**

Equalized Assessed Valuation: **\$16,656,148**

Population: **1,120**

Employees:

    Full Time: **4**

    Part Time: **8**

    Salaries Paid: **\$195,771**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$232.774</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$208</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$497.226</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$419.482</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$444</b>	\$789	\$625
Per Capita Expenditures:	<b>\$375</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$77.744</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>74.02%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$310.518</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$277</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$91.392</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$219.126</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$292.500</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$261</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>\$579.330</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$517</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$570.928</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$575.193</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$510</b>	\$472	\$341
Per Capita Expenditures:	<b>\$514</b>	\$434	\$308
Operating Income (loss):	<b>-\$4.265</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>99.98%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$575.065</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$513</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>\$566,768</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$304</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,193,994</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,122,365</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$641</b>	\$789	\$625
Per Capita Expenditures:	<b>\$603</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$71,629</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>56.45%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$633,532</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$340</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>\$82,503</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$551,029</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>\$3,310,866</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1,778</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$3,895,505</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,092</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1,846,531</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$1,106,823</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$992</b>	\$472	\$341
Per Capita Expenditures:	<b>\$594</b>	\$434	\$308
Operating Income (loss):	<b>\$739,708</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>419.22%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$4,640,078</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2,492</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,459,079</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$295</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,783,604</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$5,661,068</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,169</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,144</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$122,536</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>29.84%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,688,988</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$341</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>\$385.151</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$6,092,549</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>\$12,463,752</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$2,518</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>23.43%</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>\$464,027</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$94</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$635,107</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$760,696</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$128</b>	\$472	\$341
Per Capita Expenditures:	<b>\$154</b>	\$434	\$308
Operating Income (loss):	<b>-\$125,589</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>40.35%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$306,967</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$62</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>\$105,828</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$356</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$58,363</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$56,977</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$197</b>	\$648	\$296
Per Capita Expenditures:	<b>\$192</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$1,386</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>188.17%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$107,214</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$361</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>\$63,990</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$43,224</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>\$210.983</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$710</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>\$838.712</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.824</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$120.795</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$157.506</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$407</b>	\$656	\$233
Per Capita Expenditures:	<b>\$530</b>	\$653	\$252
Operating Income (loss):	<b>-\$36.711</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>509.19%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$802.001</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2.700</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>\$96,761</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$101</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$250,215</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$222,212</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$261</b>	\$648	\$296
Per Capita Expenditures:	<b>\$231</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$28,003</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>66.83%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$148,514</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>\$73,122</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$75,392</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$20.479</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$21</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>\$2,586,661</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,694</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$782,730</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$819,627</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$815</b>	\$656	\$233
Per Capita Expenditures:	<b>\$854</b>	\$653	\$252
Operating Income (loss):	<b>-\$36,897</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>311.09%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$2,549,764</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2,656</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>\$125,956</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1,211</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$23,936</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$7,300</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$230</b>	\$648	\$296
Per Capita Expenditures:	<b>\$70</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$16,636</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>1953.32%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$142,592</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1,371</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$142,593</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: **Strasburg Village**

Unit Code: **086/050/32** County: **Shelby**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$334,989**

Equalized Assessed Valuation: **\$4,209,079**

Population: **603**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$59,522**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$32.160</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$53</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$220.593</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$156.471</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$366</b>	\$648	\$296
Per Capita Expenditures:	<b>\$259</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$64.122</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>65.70%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$102.795</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$170</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>\$14.855</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$87.940</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>\$588.397</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$976</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>\$759.973</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.260</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$290.994</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$172.965</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$483</b>	\$656	\$233
Per Capita Expenditures:	<b>\$287</b>	\$653	\$252
Operating Income (loss):	<b>\$118.029</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>503.85%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$871.489</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.445</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>\$43,100</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$414</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$27,440</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$48,877</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$264</b>	\$648	\$296
Per Capita Expenditures:	<b>\$470</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$21,437</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>91.68%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$44,808</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$431</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>\$9,108</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$35,700</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:	\$208,027	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2,000	\$2,375	\$942
Revenue Collected During FY 13:	\$15,455	\$245,949	\$87,485
Expenditures During FY 13:	\$22,319	\$230,578	\$92,361
Per Capita Revenue:	\$149	\$656	\$233
Per Capita Expenditures:	\$215	\$653	\$252
Operating Income (loss):	-\$6,864	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	901.31%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$201,163	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1,934	\$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**

Number Submitted = 2

Firefighters' Pension

Police Pension

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 13:	<b>\$15,774,112</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$393</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$28,651,304</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$24,124,502</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$713</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$601</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$4,526,802</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>65.59%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$15,824,205</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$394</b>	\$511	\$437

**Equity**

**Amounts**

**Averages**

**Medians**

Total Reserved Funds:	<b>\$</b>	\$	\$
Total Unreserved Funds:	<b>\$</b>	\$	\$

**Net Assets**

**Amounts**

**Averages**

**Medians**

Total Restricted Net Assets:	<b>\$1,176,620</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$22,557,576</b>	\$3,838,488	\$8,425,127



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$7,540,000</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$188</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>0.94%</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>\$51,028,410</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,270</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$11,338,017</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$10,775,140</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$282</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$268</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>\$562,877</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>476.10%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$51,300,687</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$1,277</b>	<b>\$1,359</b>	<b>\$1,125</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,319,970</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$169</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$11,714,966</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$10,675,842</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$854</b>	\$789	\$625
Per Capita Expenditures:	<b>\$779</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,039,124</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>31.09%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$3,319,094</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$242</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,222,883</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$2,096,211</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>\$15,829,366</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.155</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>2.19%</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>\$28,543,562</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.082</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$3,978,315</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$3,895,503</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$290</b>	\$472	\$341
Per Capita Expenditures:	<b>\$284</b>	\$434	\$308
Operating Income (loss):	<b>\$82,812</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>735.88%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$28,666,374</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2.091</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Stronghurst Village**

Unit Code: **036/045/32** County: **Henderson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,075,300**

Equalized Assessed Valuation: **\$7,279,978**

Population: **1,000**

Employees:

    Full Time: **3**

    Part Time: **12**

    Salaries Paid: **\$112,950**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$850.242</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$850</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$329.887</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$283.592</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$330</b>	\$648	\$296
Per Capita Expenditures:	<b>\$284</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$46.295</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>316.14%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$896.537</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$897</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>\$26.765</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$869.772</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:	\$2,784,368	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2,784	\$2,375	\$942
Revenue Collected During FY 13:	\$193,961	\$245,949	\$87,485
Expenditures During FY 13:	\$187,105	\$230,578	\$92,361
Per Capita Revenue:	\$194	\$656	\$233
Per Capita Expenditures:	\$187	\$653	\$252
Operating Income (loss):	\$6,856	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	1491.80%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$2,791,224	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2,791	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,246,399</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$2,776</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$267,506</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$342,165</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$596</b>	\$648	\$296
Per Capita Expenditures:	<b>\$762</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$74,659</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>342.45%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$1,171,740</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$2,610</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>\$88,055</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$1,083,685</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>\$483.387</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$1.077</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>\$451.042</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.005</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$91.992</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$131.301</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$205</b>	\$656	\$233
Per Capita Expenditures:	<b>\$292</b>	\$653	\$252
Operating Income (loss):	<b>-\$39.309</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>313.58%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$411.733</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$917</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Sugar Grove Village**

Unit Code: **045/095/32** County: **Kane**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,665,074**

Equalized Assessed Valuation: **\$271,472,441**

Population: **8,997**

Employees:

    Full Time: **35**

    Part Time: **9**

    Salaries Paid: **\$2,478,581**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,517,377</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$169</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$4,366,597</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$4,061,327</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$485</b>	\$789	\$625
Per Capita Expenditures:	<b>\$451</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$305,270</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>37.49%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,522,715</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$169</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>\$2,211,960</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$2,254,031</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>\$17,084,248</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,899</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$16,592,502</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,844</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$3,924,233</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$3,375,148</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>\$375</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$549,085</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>495.36%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$16,718,979</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,858</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>\$9,649,494</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$2.195</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$4,719,036</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$7,546,648</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1.073</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1.717</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$2,827,612</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>110.00%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$8,301,538</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1.888</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>\$464,060</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$738,665</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>\$7.155.000</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1.628</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>\$22.179.054</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$5.045</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$14.284.803</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$9.956.516</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$3.250</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$2.265</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$4.328.287</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>251.37%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$25.027.685</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$5.693</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>\$80,563</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$179</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$238,812</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$169,423</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$530</b>	\$648	\$296
Per Capita Expenditures:	<b>\$376</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$69,389</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>89.11%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$150,976</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$335</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>\$38,450</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$112,526</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>\$4.482</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$10</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>\$223.348</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$495</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$96.001</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$90.889</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$213</b>	\$656	\$233
Per Capita Expenditures:	<b>\$202</b>	\$653	\$252
Operating Income (loss):	<b>\$5.112</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>238.31%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$216.601</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$480</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Summit Village**

Unit Code: **016/565/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,741,362**

Equalized Assessed Valuation: **\$146,191,987**

Population: **11,054**

Employees:

    Full Time: **50**

    Part Time: **77**

    Salaries Paid: **\$5,179,923**

**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>\$1,835,809</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$166</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$10,843,288</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$11,005,860</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$981</b>	\$789	\$625
Per Capita Expenditures:	<b>\$996</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$162,572</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>19.99%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,199,892</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$199</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>\$1,985,090</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$5,451,707</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>\$6,678,778</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$604</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.18%</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>\$910,317</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$82</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$2,760,026</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$2,363,141</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$250</b>	\$472	\$341
Per Capita Expenditures:	<b>\$214</b>	\$434	\$308
Operating Income (loss):	<b>\$396,885</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>33.10%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$782,202</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$71</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>\$202.423</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$95</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$605.540</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$531.897</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$283</b>	\$789	\$625
Per Capita Expenditures:	<b>\$248</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$73.643</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>51.62%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$274.566</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$128</b>	\$608	\$442

**Equity**

**Amounts**

**Averages**

**Medians**

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

**Net Assets**

**Amounts**

**Averages**

**Medians**

Total Restricted Net Assets:	<b>\$</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$350.866</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>\$1,196,797</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$559</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>\$1,202,473</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$561</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$781,822</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$509,162</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$365</b>	\$472	\$341
Per Capita Expenditures:	<b>\$238</b>	\$434	\$308
Operating Income (loss):	<b>\$272,660</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>290.01%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1,476,633</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$689</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Sun River Terrace Village**

Unit Code: **046/087/32** County: **Kankakee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,500,509**

Equalized Assessed Valuation: **\$5,370,511**

Population: **383**

Employees:

    Full Time: **2**

    Part Time: **4**

    Salaries Paid: **\$39,835**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 13:	<b>\$61,770</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$161</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$199,087</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$221,917</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$520</b>	\$648	\$296
Per Capita Expenditures:	<b>\$579</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$22,830</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>17.55%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$38,940</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$102</b>	\$830	\$486

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$23,775</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$15,162</b>	\$29,757	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$156.218</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$408</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>\$559.067</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.460</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$74.293</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$113.040</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$194</b>	\$656	\$233
Per Capita Expenditures:	<b>\$295</b>	\$653	\$252
Operating Income (loss):	<b>-\$38.747</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>460.30%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$520.320</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.359</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>\$23,438,003</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,745</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.86%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$17,914,145</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,334</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$2,558,407</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$2,682,591</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$190</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$200</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$124,184</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>662.23%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$17,764,961</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,323</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>\$12,867,064</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$738</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$35,338,031</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$33,284,019</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$2,026</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,908</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$2,054,012</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>47.26%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$15,731,612</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$902</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>\$3,067,359</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$14,298,427</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>\$15,172,282</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$870</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>2.25%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$25,968,617</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,489</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$4,273,281</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$3,904,846</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$245</b>	\$472	\$341
Per Capita Expenditures:	<b>\$224</b>	\$434	\$308
Operating Income (loss):	<b>\$368,435</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>611.21%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$23,866,802</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,368</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>\$35,936</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$324</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$39,678</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$13,847</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$357</b>	\$648	\$296
Per Capita Expenditures:	<b>\$125</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$25,831</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>446.07%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$61,767</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$556</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$56,370</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

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$310.142</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$760</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$214.112</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$239.829</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$525</b>	\$648	\$296
Per Capita Expenditures:	<b>\$588</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$25.717</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>118.59%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$284.425</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$697</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>\$168.716</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$115.709</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:	\$516.171	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.265	\$2,375	\$942
Revenue Collected During FY 13:	\$94.459	\$245,949	\$87,485
Expenditures During FY 13:	\$115.650	\$230,578	\$92,361
Per Capita Revenue:	\$232	\$656	\$233
Per Capita Expenditures:	\$283	\$653	\$252
Operating Income (loss):	-\$21.191	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	428.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$494.980	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.213	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Tallula Village**

Unit Code: **065/030/32** County: **Menard**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$630,000**

Equalized Assessed Valuation: **\$4,278,033**

Population: **488**

Employees:

    Full Time: **2**

    Part Time: **2**

    Salaries Paid: **\$73,202**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$92,791</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$190</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$96,659</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$109,490</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$198</b>	\$648	\$296
Per Capita Expenditures:	<b>\$224</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$12,831</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>77.41%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$84,760</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$174</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>\$41,456</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$43,304</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:	\$893,110	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1,830	\$2,375	\$942
Revenue Collected During FY 13:	\$149,166	\$245,949	\$87,485
Expenditures During FY 13:	\$188,755	\$230,578	\$92,361
Per Capita Revenue:	\$306	\$656	\$233
Per Capita Expenditures:	\$387	\$653	\$252
Operating Income (loss):	-\$39,589	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	449.64%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$848,721	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1,739	\$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>\$518,117</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$816</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$332,252</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$489,125</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$523</b>	\$648	\$296
Per Capita Expenditures:	<b>\$770</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$156,873</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>90.45%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$442,407</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$697</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>\$289,036</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$153,372</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>\$1,973,047</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$3.107</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>\$170,093</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$268</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$525,810</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$507,928</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$828</b>	\$656	\$233
Per Capita Expenditures:	<b>\$800</b>	\$653	\$252
Operating Income (loss):	<b>\$17,882</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>21.03%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$106,812</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$168</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Tamms Village**

Unit Code: **002/015/32** County: **Alexander**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,114,100**

Equalized Assessed Valuation: **\$2,553,587**

Population: **632**

Employees:

    Full Time: **4**

    Part Time: **3**

    Salaries Paid: **\$161,978**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$387,847</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$614</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$242,598</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$220,306</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$384</b>	\$648	\$296
Per Capita Expenditures:	<b>\$349</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$22,292</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>180.30%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$397,205</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$628</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$174,750</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$222,455</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:	\$3,071,039	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$4,859	\$2,375	\$942
Revenue Collected During FY 13:	\$707,922	\$245,949	\$87,485
Expenditures During FY 13:	\$696,627	\$230,578	\$92,361
Per Capita Revenue:	\$1,120	\$656	\$233
Per Capita Expenditures:	\$1,102	\$653	\$252
Operating Income (loss):	\$11,295	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	444.32%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$3,095,268	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$4,898	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Tampico Village**

Unit Code: **098/060/32** County: **Whiteside**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,224,175**

Equalized Assessed Valuation: **\$5,971,036**

Population: **790**

Employees:

    Full Time: **3**

    Part Time: **13**

    Salaries Paid: **\$118,179**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$144,840</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$183</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$250,455</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$274,667</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$317</b>	\$648	\$296
Per Capita Expenditures:	<b>\$348</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$24,212</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>57.42%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$157,703</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$200</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>\$40,412</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$117,291</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>\$179.485</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$227</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>\$848.833</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.074</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$704.976</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$263.397</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$892</b>	\$656	\$233
Per Capita Expenditures:	<b>\$333</b>	\$653	\$252
Operating Income (loss):	<b>\$441.579</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>484.22%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1.275.412</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.614</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Taylor Springs Village**

Unit Code: **068/080/32** County: **Montgomery**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$711,540**

Equalized Assessed Valuation: **\$4,068,046**

Population: **690**

Employees:

    Full Time: **3**

    Part Time: **10**

    Salaries Paid: **\$99,917**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 13:	<b>\$246.125</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$357</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$335.820</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$298.785</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$487</b>	\$648	\$296
Per Capita Expenditures:	<b>\$433</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$37.035</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>93.82%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$280.315</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$406</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$52.124</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$228.191</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>\$95.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$138</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>\$262.149</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$380</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$260.692</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$243.913</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$378</b>	\$656	\$233
Per Capita Expenditures:	<b>\$353</b>	\$653	\$252
Operating Income (loss):	<b>\$16.779</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>115.52%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$281.773</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$408</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>\$5,982,165</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$516</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$8,504,618</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$6,676,944</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$733</b>	\$789	\$625
Per Capita Expenditures:	<b>\$576</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,827,674</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>105.10%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$7,017,164</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$605</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>\$2,051,891</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$2,683,927</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>\$15,570,927</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1,342</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>8.91%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$16,293,150</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,405</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$3,872,502</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$4,757,850</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$334</b>	\$472	\$341
Per Capita Expenditures:	<b>\$410</b>	\$434	\$308
Operating Income (loss):	<b>-\$885,348</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>341.47%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$16,246,555</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,401</b>	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$183,032</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1,271</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$31,315</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$44,941</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$217</b>	\$648	\$296
Per Capita Expenditures:	<b>\$312</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$13,626</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>376.95%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$169,406</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1,176</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>\$169,462</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>\$183.162</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$1.272</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>\$20.972</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$146</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$27.075</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$9.390</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$188</b>	\$656	\$233
Per Capita Expenditures:	<b>\$65</b>	\$653	\$252
Operating Income (loss):	<b>\$17.685</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>411.68%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$38.657</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$268</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Teutopolis Village**

Unit Code: 025/050/32      County: Effingham

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,139,500

Equalized Assessed Valuation: \$34,523,528

Population: 1,530

Employees:

    Full Time: 6

    Part Time: 8

    Salaries Paid: \$278,710

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,870,916	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$1,223	\$570	\$402
Revenue Collected During FY 13:	\$917,232	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$747,442	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$599	\$789	\$625
Per Capita Expenditures:	\$489	\$754	\$593
Revenues over (under) Expenditures:	\$169,790	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	273.03%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$2,040,706	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$1,334	\$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:	\$358,518	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$1,951,293	\$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>\$189.938</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$124</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>\$3,304,503</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,160</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$575,554</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$396,316</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>\$259</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$179,238</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>879.03%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$3,483,741</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$2,277</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:	<input type="text" value="\$273,020"/>	<input type="text" value="\$305,255"/>	<input type="text" value="\$161,015"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$1,133"/>	<input type="text" value="\$815"/>	<input type="text" value="\$458"/>
Revenue Collected During FY 13:	<input type="text" value="\$51,693"/>	<input type="text" value="\$258,891"/>	<input type="text" value="\$116,644"/>
Expenditures During FY 13:	<input type="text" value="\$40,915"/>	<input type="text" value="\$253,093"/>	<input type="text" value="\$105,918"/>
Per Capita Revenue:	<input type="text" value="\$214"/>	<input type="text" value="\$648"/>	<input type="text" value="\$296"/>
Per Capita Expenditures:	<input type="text" value="\$170"/>	<input type="text" value="\$644"/>	<input type="text" value="\$284"/>
Revenues over (under) Expenditures:	<input type="text" value="\$10,778"/>	<input type="text" value="\$5,798"/>	<input type="text" value="\$8,961"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="693.63%"/>	<input type="text" value="284.63%"/>	<input type="text" value="169.99%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$283,798"/>	<input type="text" value="\$308,514"/>	<input type="text" value="\$170,510"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$1,178"/>	<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="\$52,440"/>	<input type="text" value="\$3,935"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$231,358"/>	<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="\$"/>	<input type="text" value="\$118,520"/>	<input type="text" value="\$21,864"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$28,307"/>	<input type="text" value="\$82,892"/>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$95.830	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$398	\$2,375	\$942
Revenue Collected During FY 13:	\$54.495	\$245,949	\$87,485
Expenditures During FY 13:	\$42.509	\$230,578	\$92,361
Per Capita Revenue:	\$226	\$656	\$233
Per Capita Expenditures:	\$176	\$653	\$252
Operating Income (loss):	\$11.986	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	253.63%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$107.816	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$447	\$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>\$65,938</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$95</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$180,578</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$153,594</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$261</b>	\$648	\$296
Per Capita Expenditures:	<b>\$222</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$26,984</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>60.38%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$92,742</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$134</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>\$92,742</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>\$464.671</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$671</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>\$1,282,497</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,851</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$229,971</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$262,523</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$332</b>	\$656	\$233
Per Capita Expenditures:	<b>\$379</b>	\$653	\$252
Operating Income (loss):	<b>-\$32,552</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>512.60%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,345,705</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 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>\$51,496</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$118</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$82,022</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$96,659</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$188</b>	\$648	\$296
Per Capita Expenditures:	<b>\$222</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$14,637</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>46.31%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$44,766</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$103</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$44,766</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>\$229.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$525</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>\$1,534.039</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3.518</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$187.732</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$260.831</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$431</b>	\$656	\$233
Per Capita Expenditures:	<b>\$598</b>	\$653	\$252
Operating Income (loss):	<b>-\$73.099</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>557.08%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,453.033</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$3.333</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Third Lake Village**

Unit Code: **049/180/32** County: **Lake**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$556,200**

Equalized Assessed Valuation: **\$39,133,015**

Population: **1,182**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$43,387**

**Blended Component Units**

*(This area is currently blank in the report.)*

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$845,539</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$715</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$595,291</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$257,905</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$504</b>	\$789	\$625
Per Capita Expenditures:	<b>\$218</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$337,386</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>458.67%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,182,925</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1,001</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>\$138,869</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,044,056</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 Between 1000 and 25,000**

**Local Government Profile**

Unit Name: **Thomasboro Village**

Unit Code: 010/110/32      County: Champaign

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$881,502

Equalized Assessed Valuation: \$10,614,549

Population: 1,429

Employees:

    Full Time: 6

    Part Time: 7

    Salaries Paid: \$137,479

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$519,741</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$364</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$334,107</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$188,943</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$234</b>	\$789	\$625
Per Capita Expenditures:	<b>\$132</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$145,164</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>351.91%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$664,905</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$465</b>	\$608	\$442

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,159	\$
Total Unreserved Funds:	<b>\$664,905</b>	\$47,054	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$2,175,220</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,522</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>\$1,381,502</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>\$446,507</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$346,445</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$312</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$242</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$100,062</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>427.65%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,481,564</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,037</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>\$153,460</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$283</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$93,390</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$82,938</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$172</b>	\$648	\$296
Per Capita Expenditures:	<b>\$153</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$10,452</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>197.63%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$163,912</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$302</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>\$245.352</b>	\$28,307	\$82,892



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$176.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$324</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>\$412.542</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$760</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$128.535</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$135.796</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$237</b>	\$656	\$233
Per Capita Expenditures:	<b>\$250</b>	\$653	\$252
Operating Income (loss):	<b>-\$7.261</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>298.45%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$405.281</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$746</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: Thomson Village

Unit Code: 008/040/32 County: Carroll

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,264,967

Equalized Assessed Valuation: \$6,298,846

Population: 590

Employees:

    Full Time: 3

    Part Time: 8

    Salaries Paid: \$190,753

**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:	\$96,760	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$164	\$815	\$458
Revenue Collected During FY 13:	\$310,132	\$258,891	\$116,644
Expenditures During FY 13:	\$458,428	\$253,093	\$105,918
Per Capita Revenue:	\$526	\$648	\$296
Per Capita Expenditures:	\$777	\$644	\$284
Revenues over (under) Expenditures:	-\$148,296	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	-11.24%	284.63%	169.99%
Ending Fund Balance for FY 13:	-\$51,536	\$308,514	\$170,510
Per Capita Ending Fund Balance:	-\$87	\$830	\$486
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,891	\$118,520	\$21,864
Total Unrestricted Net Assets:	-\$99,953	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$2,978,330</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$5.048</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>\$5,837,340</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$9.894</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$541,820</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$811,529</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$918</b>	\$656	\$233
Per Capita Expenditures:	<b>\$1,375</b>	\$653	\$252
Operating Income (loss):	<b>-\$269,709</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>686.07%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$5,567,631</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$9.437</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Thornton Village**

Unit Code: **016/570/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,918,888**

Equalized Assessed Valuation: **\$51,438,467**

Population: **2,338**

Employees:

    Full Time: **20**

    Part Time: **10**

    Salaries Paid: **\$1,754,766**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,155,066</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$494</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$3,472,885</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$3,471,122</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,485</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,485</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,763</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>36.03%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,250,594</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$535</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,153,755</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$910,543</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>\$1,824,880</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$781</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>3.21%</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>\$746,353</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$319</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$466,183</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$517,443</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$199</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$221</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$51,260</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>134.33%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$695,093</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$297</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>\$101.832</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$112</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$290.318</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$306.388</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$318</b>	\$648	\$296
Per Capita Expenditures:	<b>\$336</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$16.070</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>44.97%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$137.783</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>\$</b>	\$29,757	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$120.835</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$16.947</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>\$206.088</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$226</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>\$491.873</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$539</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$255.186</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$247.237</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$280</b>	\$656	\$233
Per Capita Expenditures:	<b>\$271</b>	\$653	\$252
Operating Income (loss):	<b>\$7.949</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>190.03%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$469.822</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$515</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Tilton Village**

Unit Code: **092/100/32** County: **Vermilion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,419,361**

Equalized Assessed Valuation: **\$8,078,776**

Population: **2,724**

Employees:

    Full Time: **11**

    Part Time: **65**

    Salaries Paid: **\$609,033**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$514,575</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$189</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,324,326</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$4,017,909</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,955</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,475</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,306,417</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>50.80%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,040,941</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$749</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>\$1,385,564</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$655,377</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>\$3,322,753</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1,220</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>\$511,593</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$188</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$146,643</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$219,940</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$54</b>	\$472	\$341
Per Capita Expenditures:	<b>\$81</b>	\$434	\$308
Operating Income (loss):	<b>-\$73,297</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>199.28%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$438,296</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$161</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Timberlane Village**

Unit Code: **004/100/32** County: **Boone**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$269,567**

Equalized Assessed Valuation: **\$20,925,830**

Population: **934**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$28,239**

**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>\$333.550</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$357</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$274.457</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$228.255</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$294</b>	\$648	\$296
Per Capita Expenditures:	<b>\$244</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$46.202</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>166.37%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$379.752</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$407</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>\$29.984</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$349.768</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>\$325.433</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$348</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$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>\$1.775</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$111</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$3.996</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$3.031</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$250</b>	\$648	\$296
Per Capita Expenditures:	<b>\$189</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$965</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>90.40%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$2.740</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$171</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$4.196</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: **Tinley Park Village**

Unit Code: **016/575/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$102,114,849**

Equalized Assessed Valuation: **\$1,492,117,188**

Population: **57,144**

Employees:

    Full Time: **184**

    Part Time: **235**

    Salaries Paid: **\$22,684,280**

**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>\$17,199,078</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$301</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$48,452,990</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$38,887,598</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$848</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$681</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$9,565,392</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>50.68%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$19,708,413</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$345</b>	\$511	\$437
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$	\$
Total Unreserved Funds:	<b>\$</b>	\$	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$17,640,039</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$42,646,079</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>\$41,585,001</b>	\$82,635,224	\$52,719,667
Per Capita Debt:	<b>\$728</b>	\$1,507	\$1,372
General Obligation Debt over EAV:	<b>2.69%</b>	14.27%	3.52%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$46,416,915</b>	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	<b>\$812</b>	\$1,344	\$1,047
Revenue Collected During FY 13:	<b>\$21,823,862</b>	\$20,765,663	\$12,610,524
Expenditures During FY 13:	<b>\$19,363,117</b>	\$20,304,688	\$11,924,922
Per Capita Revenue:	<b>\$382</b>	\$386	\$287
Per Capita Expenditures:	<b>\$339</b>	\$377	\$289
Operating Income (loss):	<b>\$2,460,745</b>	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	<b>255.70%</b>	430.94%	378.25%
Ending Retained Earnings for FY 13:	<b>\$49,511,554</b>	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	<b>\$866</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>\$802,268</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1,003</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$309,267</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$299,579</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$387</b>	\$648	\$296
Per Capita Expenditures:	<b>\$374</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$9,688</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>271.03%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$811,956</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1,015</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$188,061</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$623,895</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>\$203.958</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$255</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$996.814</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.246</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$173.095</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$145.443</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$216</b>	\$656	\$233
Per Capita Expenditures:	<b>\$182</b>	\$653	\$252
Operating Income (loss):	<b>\$27.652</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>704.38%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1.024.466</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.281</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>\$1,687,528</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$1,363</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$435,981</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$456,860</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$352</b>	\$789	\$625
Per Capita Expenditures:	<b>\$369</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$20,879</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>364.88%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,667,001</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1,347</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>\$606,619</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,060,382</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>\$222.567</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$180</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>\$2.819.704</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.278</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$569.905</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$731.204</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$460</b>	\$472	\$341
Per Capita Expenditures:	<b>\$591</b>	\$434	\$308
Operating Income (loss):	<b>-\$161.299</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>363.57%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$2.658.405</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2.147</b>	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Tolono Village

Unit Code: 010/115/32 County: Champaign

Fiscal Year End: 4/30/2013

Accounting Method: Combination

Appropriation or Budget: \$5,466,600

Equalized Assessed Valuation: \$35,048,732

Population: 3,447

Employees:

    Full Time: 9

    Part Time: 7

    Salaries Paid: \$416,326

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:	\$4,323,497	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$1,254	\$570	\$402
Revenue Collected During FY 13:	\$2,176,891	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$4,528,907	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$632	\$789	\$625
Per Capita Expenditures:	\$1,314	\$754	\$593
Revenues over (under) Expenditures:	-\$2,352,016	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	43.53%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$1,971,481	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$572	\$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:	\$490,526	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$1,894,045	\$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>\$3.375.000</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$979</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>\$2.208.991</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$641</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$767.030</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$817.531</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$223</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$237</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$50.501</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>264.03%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$2.158.490</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$626</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**

<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="\$355.865"/>	<input type="text" value="\$3,411,063"/>	<input type="text" value="\$1,536,463"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$252"/>	<input type="text" value="\$570"/>	<input type="text" value="\$402"/>
Revenue Collected During FY 13:	<input type="text" value="\$734.725"/>	<input type="text" value="\$5,680,749"/>	<input type="text" value="\$2,501,457"/>
Expenditures During FY 13:	<input type="text" value="\$550.398"/>	<input type="text" value="\$5,394,004"/>	<input type="text" value="\$2,525,307"/>
Per Capita Revenue:	<input type="text" value="\$520"/>	<input type="text" value="\$789"/>	<input type="text" value="\$625"/>
Per Capita Expenditures:	<input type="text" value="\$389"/>	<input type="text" value="\$754"/>	<input type="text" value="\$593"/>
Revenues over (under) Expenditures:	<input type="text" value="\$184.327"/>	<input type="text" value="\$286,745"/>	<input type="text" value="\$99,473"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="98.15%"/>	<input type="text" value="89.78%"/>	<input type="text" value="72.88%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$540.192"/>	<input type="text" value="\$3,736,935"/>	<input type="text" value="\$1,675,391"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$382"/>	<input type="text" value="\$608"/>	<input type="text" value="\$442"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$10,159"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$47,054"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$1,600,686"/>	<input type="text" value="\$578,266"/>
Total Unrestricted Net Assets:	<input type="text" value="\$780.133"/>	<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>\$1,459,193</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.032</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>\$3,302,420</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,336</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$659,129</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$724,774</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$466</b>	\$472	\$341
Per Capita Expenditures:	<b>\$513</b>	\$434	\$308
Operating Income (loss):	<b>-\$65,645</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>446.59%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$3,236,775</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2,289</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Tonica Village**

Unit Code: **050/115/32** County: **Lasalle**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,356,080**

Equalized Assessed Valuation: **\$6,298,438**

Population: **750**

Employees:

    Full Time: **2**

    Part Time: **12**

    Salaries Paid: **\$145,955**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 13:	<b>\$763,551</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1,018</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$652,667</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$569,782</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$870</b>	\$648	\$296
Per Capita Expenditures:	<b>\$760</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$82,885</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>150.96%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$860,160</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1,147</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>\$818,202</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$45,904</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>\$612.875</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$817</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>\$529.038</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$705</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$228.649</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$288.622</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$305</b>	\$656	\$233
Per Capita Expenditures:	<b>\$385</b>	\$653	\$252
Operating Income (loss):	<b>-\$59.973</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>213.17%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$615.246</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$820</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>\$43,600</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$484</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$15,638</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$12,130</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$174</b>	\$648	\$296
Per Capita Expenditures:	<b>\$135</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$3,508</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>388.36%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$47,108</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$523</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$47,280</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>\$350.664</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$250</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$539.171</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$452.503</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$385</b>	\$789	\$625
Per Capita Expenditures:	<b>\$323</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$86.668</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>41.60%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$188.248</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$134</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$53.866</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$134.382</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>\$975.000</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$696</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>\$1,739,459</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,242</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$564,621</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$586,942</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$403</b>	\$472	\$341
Per Capita Expenditures:	<b>\$419</b>	\$434	\$308
Operating Income (loss):	<b>-\$22,321</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>314.26%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1,844,526</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,318</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Tovey Village**

Unit Code: 011/070/32      County: Christian

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$179,300

Equalized Assessed Valuation: \$2,861,741

Population: 486

Employees:

    Full Time: 1

    Part Time: 10

    Salaries Paid: \$18,041

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$290,570	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$598	\$815	\$458
Revenue Collected During FY 13:	\$100,775	\$258,891	\$116,644
Expenditures During FY 13:	\$76,275	\$253,093	\$105,918
Per Capita Revenue:	\$207	\$648	\$296
Per Capita Expenditures:	\$157	\$644	\$284
Revenues over (under) Expenditures:	\$24,500	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	411.60%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$313,945	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$646	\$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:	\$65,614	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$223,578	\$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: **Towanda Village**

Unit Code: **064/110/32** County: **McLean**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$553,325**

Equalized Assessed Valuation: **\$7,411,382**

Population: **480**

Employees:

    Full Time: **1**

    Part Time: **3**

    Salaries Paid: **\$86,055**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$263,310</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$549</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$533,792</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$682,109</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$1,112</b>	\$648	\$296
Per Capita Expenditures:	<b>\$1,421</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$148,317</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>16.86%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$114,993</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$240</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>\$20,279</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$94,714</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>\$19,274</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$40</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$399,485</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$832</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$148,806</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$180,503</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$310</b>	\$656	\$233
Per Capita Expenditures:	<b>\$376</b>	\$653	\$252
Operating Income (loss):	<b>-\$31,697</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>203.76%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$367,789</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$766</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>\$38,278</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$61</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$172,376</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$150,127</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$276</b>	\$648	\$296
Per Capita Expenditures:	<b>\$240</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$22,249</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>40.32%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$60,527</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$97</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>\$34,969</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$25,558</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>\$151.532</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$242</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>\$612.078</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$979</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$137.027</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$168.092</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$219</b>	\$656	\$233
Per Capita Expenditures:	<b>\$269</b>	\$653	\$252
Operating Income (loss):	<b>-\$31.065</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>345.65%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$581.013</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$930</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Tower Lakes Village**

Unit Code: 049/185/32      County: Lake

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,065,000

Equalized Assessed Valuation: \$61,084,417

Population: 12,830

Employees:

    Full Time: \_\_\_\_\_

    Part Time: 18

    Salaries Paid: \$216,525

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,147,473</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$89</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$969,103</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$813,337</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$76</b>	\$789	\$625
Per Capita Expenditures:	<b>\$63</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$155,766</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>138.09%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,123,131</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>\$150,548</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,184,186</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>\$375.700</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$29</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>\$1,268,372</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$99</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$286,209</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$189,433</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$22</b>	\$472	\$341
Per Capita Expenditures:	<b>\$15</b>	\$434	\$308
Operating Income (loss):	<b>\$96,776</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>720.65%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1,365,148</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$106</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Tremont Village**

Unit Code: **090/080/32** County: **Tazewell**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,667,300**

Equalized Assessed Valuation: **\$37,757,755**

Population: **2,082**

Employees:

    Full Time: **6**

    Part Time: **32**

    Salaries Paid: **\$366,927**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$310.314</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$149</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$982.074</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$861.372</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$472</b>	\$789	\$625
Per Capita Expenditures:	<b>\$414</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$120.702</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>54.25%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$467.309</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$224</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>-\$230.205</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1.005.307</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>\$1,037,223</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$498</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>2.52%</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>\$848,624</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$408</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$588,162</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$557,931</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$282</b>	\$472	\$341
Per Capita Expenditures:	<b>\$268</b>	\$434	\$308
Operating Income (loss):	<b>\$30,231</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>155.36%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$866,795</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$416</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,555,548</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$573</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$2,319,158</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$2,146,264</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$854</b>	\$789	\$625
Per Capita Expenditures:	<b>\$791</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$172,894</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>92.49%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,985,109</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$731</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>\$1,622,551</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$362,558</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>\$1,177,249</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$434</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>\$791,401</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$291</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$773,315</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$798,834</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$285</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$294</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$25,519</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>95.67%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$764,215</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$281</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>\$169.817</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$317</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$96.913</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$51.361</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$181</b>	\$648	\$296
Per Capita Expenditures:	<b>\$96</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$45.552</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>419.32%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$215.369</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>\$215.369</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>\$4,071,721</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$406</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$6,138,789</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$4,890,634</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$612</b>	\$789	\$625
Per Capita Expenditures:	<b>\$488</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,248,155</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>110.01%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$5,380,292</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$537</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$4,767,712</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>\$3,400,973</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$339</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>\$10,102,890</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,008</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$3,376,956</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$2,633,785</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$337</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$263</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$743,171</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>409.51%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$10,785,645</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,076</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>\$459,391</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1,838</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$359,555</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$352,491</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$1,438</b>	\$648	\$296
Per Capita Expenditures:	<b>\$1,410</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$7,064</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>132.33%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$466,455</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1,866</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$466,455</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 Between 1000 and 25,000**

**Local Government Profile**

**Unit Name:** Tuscola City

**Unit Code:** 021/040/30      **County:** Douglas

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

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$50,495,595

**Equalized Assessed Valuation:** \$56,246,346

**Population:** 4,480

**Employees:**

**Full Time:** 26

**Part Time:** 47

**Salaries Paid:** \$1,430,186

**Blended Component Units**

Number Submitted = 1

Tuscola Economic Development, Inc.

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$5,434,714	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$1,213	\$570	\$402
Revenue Collected During FY 13:	\$5,774,760	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$5,353,285	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1,289	\$789	\$625
Per Capita Expenditures:	\$1,195	\$754	\$593
Revenues over (under) Expenditures:	\$421,475	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	118.73%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$6,356,189	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$1,419	\$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:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$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:	\$1,716,238	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$6,653,679	\$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>\$5,176,220</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.155</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>\$8,472,393</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.891</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1,660,130</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$1,526,799</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$371</b>	\$472	\$341
Per Capita Expenditures:	<b>\$341</b>	\$434	\$308
Operating Income (loss):	<b>\$133,331</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>560.09%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$8,551,437</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,909</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>\$149,374</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$323</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$433,926</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$486,198</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$937</b>	\$648	\$296
Per Capita Expenditures:	<b>\$1,050</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$52,272</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>19.97%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$97,102</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$210</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>\$97,102</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>\$697.059</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$1.506</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>\$755.800</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.632</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$250.704</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$250.335</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$541</b>	\$656	\$233
Per Capita Expenditures:	<b>\$541</b>	\$653	\$252
Operating Income (loss):	<b>\$369</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>302.06%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$756.169</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.633</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>\$232.458</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$401</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$319.154</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$368.526</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$550</b>	\$648	\$296
Per Capita Expenditures:	<b>\$635</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$49.372</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>49.68%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$183.082</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$316</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>\$75.575</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$62.640</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>\$44.867</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$77</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>\$1,790,368</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3.087</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$632,828</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$182,590</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$1.091</b>	\$656	\$233
Per Capita Expenditures:	<b>\$315</b>	\$653	\$252
Operating Income (loss):	<b>\$450,238</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1227.12%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$2,240,606</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$3.863</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>\$2.197</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$29</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$18.619</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$17.489</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$248</b>	\$648	\$296
Per Capita Expenditures:	<b>\$233</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$1.130</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>53.98%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$9.441</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$126</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$9.441</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**

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>\$4,739,655</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$280</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$16,428,789</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$12,552,570</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$971</b>	\$789	\$625
Per Capita Expenditures:	<b>\$742</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$3,876,219</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>64.55%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$8,102,077</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$479</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>\$3,537,867</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$3,341,127</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>\$42,324,345</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$2,501</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>1.69%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$40,731,017</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,407</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$4,943,794</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$4,860,982</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$292</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$287</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$82,812</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>930.29%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$45,221,277</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$2,672</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$22,648,345</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$549</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$37,743,160</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$39,266,511</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$914</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$951</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>-\$1,523,351</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>55.12%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$21,644,639</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$524</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>\$10,645,172</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$23,819,538</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>\$6,489,729</b>	\$82,635,224	\$52,719,667
Per Capita Debt:	<b>\$157</b>	\$1,507	\$1,372
General Obligation Debt over EAV:	<b>0.67%</b>	14.27%	3.52%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$8,747,996</b>	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	<b>\$212</b>	\$1,344	\$1,047
Revenue Collected During FY 13:	<b>\$1,168,929</b>	\$20,765,663	\$12,610,524
Expenditures During FY 13:	<b>\$734,931</b>	\$20,304,688	\$11,924,922
Per Capita Revenue:	<b>\$28</b>	\$386	\$287
Per Capita Expenditures:	<b>\$18</b>	\$377	\$289
Operating Income (loss):	<b>\$433,998</b>	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	<b>1170.30%</b>	430.94%	378.25%
Ending Retained Earnings for FY 13:	<b>\$8,600,916</b>	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	<b>\$208</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>\$522,540</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$835</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$146,825</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$188,267</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$235</b>	\$648	\$296
Per Capita Expenditures:	<b>\$301</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$41,442</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>255.54%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$481,098</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$769</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,061</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$463,037</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:	\$1,230,553	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1,966	\$2,375	\$942
Revenue Collected During FY 13:	\$126,754	\$245,949	\$87,485
Expenditures During FY 13:	\$177,521	\$230,578	\$92,361
Per Capita Revenue:	\$202	\$656	\$233
Per Capita Expenditures:	\$284	\$653	\$252
Operating Income (loss):	-\$50,767	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	664.59%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1,179,786	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1,885	\$2,407	\$947