



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Valier Village**

Unit Code: 028/060/32      County: Franklin

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,556,582

Equalized Assessed Valuation: \$2,818,969

Population: 664

Employees:

    Full Time: 6

    Part Time:

    Salaries Paid: \$115,975

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$436,411</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$657</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$296,632</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$284,254</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$447</b>	\$648	\$296
Per Capita Expenditures:	<b>\$428</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$12,378</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>157.88%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$448,789</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$676</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>\$360,113</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$94,612</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>\$274.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$413</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>\$1.183.357</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.782</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$611.201</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$246.427</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$920</b>	\$656	\$233
Per Capita Expenditures:	<b>\$371</b>	\$653	\$252
Operating Income (loss):	<b>\$364.774</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>628.23%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1.548.131</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2.332</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>\$50.293</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$3.353</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$3.328</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$4.864</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$222</b>	\$648	\$296
Per Capita Expenditures:	<b>\$324</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$1.536</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>1002.41%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$48.757</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$3.250</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>\$48.757</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: **Valmeyer Village**

Unit Code: **067/030/32** County: **Monroe**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,137,900**

Equalized Assessed Valuation: **\$20,040,383**

Population: **1,271**

Employees:

    Full Time: **5**

    Part Time: **16**

    Salaries Paid: **\$260,878**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 13:	<b>\$884,767</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$696</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$741,311</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$628,285</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$583</b>	\$789	\$625
Per Capita Expenditures:	<b>\$494</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$113,026</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>165.97%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,042,737</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$820</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>\$106,874</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$986,549</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>\$1,195,960</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$941</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>5.91%</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>\$2,451,485</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,929</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$421,589</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$455,206</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$332</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$358</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$33,617</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>531.16%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$2,417,868</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,902</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: **Vandalia City**

Unit Code: **026/040/30** County: **Fayette**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,041,059**

Equalized Assessed Valuation: **\$54,670,947**

Population: **7,200**

Employees:

    Full Time: **40**

    Part Time: **47**

    Salaries Paid: **\$2,207,971**

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,069,074</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$565</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,297,920</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$4,093,325</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$736</b>	\$789	\$625
Per Capita Expenditures:	<b>\$569</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,204,595</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>123.24%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$5,044,747</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$701</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>\$2,762,350</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$3,701,996</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>\$3,897,140</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$541</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>4.61%</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>\$11,735,159</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,630</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$2,411,844</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$2,752,345</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$335</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$382</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$340,501</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>419.12%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$11,535,658</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,602</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>\$266.757</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$695</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$159.479</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$117.796</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$415</b>	\$648	\$296
Per Capita Expenditures:	<b>\$307</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$41.683</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>261.84%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$308.440</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$803</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$50.525</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$257.915</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:	\$175.195	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$456	\$2,375	\$942
Revenue Collected During FY 13:	\$83.886	\$245,949	\$87,485
Expenditures During FY 13:	\$73.596	\$230,578	\$92,361
Per Capita Revenue:	\$218	\$656	\$233
Per Capita Expenditures:	\$192	\$653	\$252
Operating Income (loss):	\$10.290	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	252.03%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$185.485	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$483	\$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>\$41,089</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$281</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$50,130</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$34,688</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$343</b>	\$648	\$296
Per Capita Expenditures:	<b>\$238</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$15,442</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>162.97%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$56,531</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$387</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>\$56,531</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**

**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: Vergennes Village

Unit Code: 039/060/32 County: Jackson

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$250,000

Equalized Assessed Valuation: \$684,384

Population: 297

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:	\$70,525	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$237	\$815	\$458
Revenue Collected During FY 13:	\$74,260	\$258,891	\$116,644
Expenditures During FY 13:	\$95,269	\$253,093	\$105,918
Per Capita Revenue:	\$250	\$648	\$296
Per Capita Expenditures:	\$321	\$644	\$284
Revenues over (under) Expenditures:	-\$21,009	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	74.47%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$70,945	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$239	\$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:	\$53,041	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$17,904	\$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:	\$611.346	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2.058	\$2,375	\$942
Revenue Collected During FY 13:	\$121.468	\$245,949	\$87,485
Expenditures During FY 13:	\$123.010	\$230,578	\$92,361
Per Capita Revenue:	\$409	\$656	\$233
Per Capita Expenditures:	\$414	\$653	\$252
Operating Income (loss):	-\$1.542	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	478.31%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$588.375	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.981	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Vermilion Village**

Unit Code: **023/045/32** County: **Edgar**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$93,850**

Equalized Assessed Valuation: **\$1,162,754**

Population: **219**

Employees:

    Full Time: **1**

    Part Time: **8**

    Salaries Paid: **\$22,874**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$131.455</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$600</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$202.858</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$181.838</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$926</b>	\$648	\$296
Per Capita Expenditures:	<b>\$830</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$21.020</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>83.85%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$152.475</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$696</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$16.429</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$136.046</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:	\$95,413	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$436	\$2,375	\$942
Revenue Collected During FY 13:	\$58,376	\$245,949	\$87,485
Expenditures During FY 13:	\$66,589	\$230,578	\$92,361
Per Capita Revenue:	\$267	\$656	\$233
Per Capita Expenditures:	\$304	\$653	\$252
Operating Income (loss):	-\$8,213	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	130.95%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$87,200	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$398	\$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>\$215.604</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$323</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$254.659</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$310.331</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$382</b>	\$648	\$296
Per Capita Expenditures:	<b>\$465</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$55.672</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>59.35%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$184.170</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$276</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>\$106.745</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$76.729</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>\$73.821</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$111</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>\$1,266,685</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,899</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$275,193</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$222,943</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$413</b>	\$656	\$233
Per Capita Expenditures:	<b>\$334</b>	\$653	\$252
Operating Income (loss):	<b>\$52,250</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>609.35%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,358,494</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2,037</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Vernon Village**

Unit Code: **058/065/32** County: **Marion**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$43,920**

Equalized Assessed Valuation: **\$1,593,820**

Population: **129**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$17,779**

**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>\$47.103</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$365</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$23.051</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$24.845</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$179</b>	\$648	\$296
Per Capita Expenditures:	<b>\$193</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$1.794</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>171.99%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$42.731</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$331</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>\$9.960</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$32.771</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$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:	\$419,827	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$3,254	\$2,375	\$942
Revenue Collected During FY 13:	\$46,680	\$245,949	\$87,485
Expenditures During FY 13:	\$62,645	\$230,578	\$92,361
Per Capita Revenue:	\$362	\$656	\$233
Per Capita Expenditures:	\$486	\$653	\$252
Operating Income (loss):	-\$15,965	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	645.08%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$404,112	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$3,133	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Vernon Hills Village**

Unit Code: 049/190/32      County: Lake

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$25,408,332

Equalized Assessed Valuation: \$1,096,352,536

Population: 25,678

Employees:

    Full Time: 104

    Part Time: 17

    Salaries Paid: \$9,125,126

**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>\$24,352,813</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$948</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$22,178,726</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$20,902,572</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$864</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$814</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$1,276,154</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>126.46%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$26,433,724</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$1,029</b>	\$511	\$437
<b>Equity</b>	<b>Amounts</b>	<b>Averages</b>	<b>Medians</b>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
<b>Net Assets</b>	<b>Amounts</b>	<b>Averages</b>	<b>Medians</b>
Total Restricted Net Assets:	<b>\$2,627,039</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$24,665,002</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>\$23,415,000</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$912</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>0.86%</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>\$433,980</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$17</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$469,617</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$493,135</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$18</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$19</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>-\$23,518</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>83.24%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$410,462</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$16</b>	<b>\$1,359</b>	<b>\$1,125</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Verona Village**

Unit Code: **032/075/32** County: **Grundy**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$146,500**

Equalized Assessed Valuation: **\$2,592,745**

Population: **250**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$19,426**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$147,858</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$591</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$109,820</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$66,698</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$439</b>	\$648	\$296
Per Capita Expenditures:	<b>\$267</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$43,122</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>286.34%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$190,980</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$764</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>\$38,702</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$152,278</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>\$217.038</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$868</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>\$388.649</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.555</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$42.705</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$91.984</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$171</b>	\$656	\$233
Per Capita Expenditures:	<b>\$368</b>	\$653	\$252
Operating Income (loss):	<b>-\$49.279</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>368.94%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$339.368</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.357</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: Versailles Village

Unit Code: 005/025/32 County: Brown

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$901,000

Equalized Assessed Valuation: \$2,230,430

Population: 567

Employees:

    Full Time: 2

    Part Time: 8

    Salaries Paid: \$81,588

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$240,771	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$425	\$815	\$458
Revenue Collected During FY 13:	\$204,803	\$258,891	\$116,644
Expenditures During FY 13:	\$161,517	\$253,093	\$105,918
Per Capita Revenue:	\$361	\$648	\$296
Per Capita Expenditures:	\$285	\$644	\$284
Revenues over (under) Expenditures:	\$43,286	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	175.87%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$284,057	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$501	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$197,478	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$86,579	\$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:	\$547,533	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$966	\$2,375	\$942
Revenue Collected During FY 13:	\$83,945	\$245,949	\$87,485
Expenditures During FY 13:	\$82,802	\$230,578	\$92,361
Per Capita Revenue:	\$148	\$656	\$233
Per Capita Expenditures:	\$146	\$653	\$252
Operating Income (loss):	\$1,143	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	662.64%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$548,676	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$968	\$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>\$369,501</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1.127</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$76,657</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$42,910</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$234</b>	\$648	\$296
Per Capita Expenditures:	<b>\$131</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$33,747</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>967.92%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$415,336</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1,266</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>\$69,485</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$345,851</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>\$303.671</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$926</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>\$402.155</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.226</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$94.707</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$103.871</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$289</b>	\$656	\$233
Per Capita Expenditures:	<b>\$317</b>	\$653	\$252
Operating Income (loss):	<b>-\$9.164</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>366.71%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$380.903</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.161</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

Vienna Library

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,031,632</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$1,417</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$969,668</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,037,118</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$676</b>	\$789	\$625
Per Capita Expenditures:	<b>\$723</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$67,450</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>173.99%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,804,487</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1,258</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>\$1,804,487</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>\$1,748,132</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,219</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>\$3,127,112</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,181</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$2,180,262</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,083,646</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$1,520</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$756</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$1,096,616</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>404.51%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$4,383,423</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$3,057</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>\$595,123</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$235</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,601,765</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,273,122</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$631</b>	\$789	\$625
Per Capita Expenditures:	<b>\$502</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$328,643</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>72.56%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$923,766</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$364</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>\$197,900</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,183,124</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>\$1,500,363</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$591</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>\$2,865,478</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,129</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$880,402</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$678,949</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$347</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$268</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$201,453</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>451.72%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$3,066,931</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,209</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Villa Park Village		
<b>Unit Code:</b>	022/100/32	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2013		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$38,855,569		
<b>Equalized Assessed Valuation:</b>	\$566,318,599		
<b>Population:</b>	21,904		
<b>Employees:</b>			
	<b>Full Time:</b>	134	
	<b>Part Time:</b>	118	
	<b>Salaries Paid:</b>	\$12,038,639	

<b>Blended Component Units</b>	
<b>Number Submitted =</b>	2
Firefighters' Pension Fund	
Police Pension Fund	

**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>\$9,529,826</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$435</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$22,237,146</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$21,047,387</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,015</b>	\$789	\$625
Per Capita Expenditures:	<b>\$961</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,189,759</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>46.30%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$9,744,232</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$445</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>\$3,866,103</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$7,606,706</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$24.867.852</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1.135</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>2.94%</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>\$31.031.419</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.417</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$6.005.001</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$5.630.211</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$274</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$257</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$374.790</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>581.93%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$32.763.628</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1.496</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>\$438.596</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$459</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$394.849</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$401.066</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$413</b>	\$648	\$296
Per Capita Expenditures:	<b>\$420</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$6.217</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>93.86%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$376.453</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$394</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$113.026</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$263.427</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>\$1,498,869</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$1,569</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>\$722,516</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$757</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$1,401,377</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$225,105</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$1,467</b>	\$656	\$233
Per Capita Expenditures:	<b>\$236</b>	\$653	\$252
Operating Income (loss):	<b>\$1,176,272</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>868.36%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,954,714</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2,047</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>\$308,498</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$90</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,499,047</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,314,402</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$438</b>	\$789	\$625
Per Capita Expenditures:	<b>\$384</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$184,645</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>37.52%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$493,143</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$144</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>\$11,253</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$481,891</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>\$1,786,893</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$522</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>\$856,060</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$250</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$646,102</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$592,991</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$189</b>	\$472	\$341
Per Capita Expenditures:	<b>\$173</b>	\$434	\$308
Operating Income (loss):	<b>\$53,111</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>153.32%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$909,171</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$265</b>	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$229,230"/>	<input type="text" value="\$305,255"/>	<input type="text" value="\$161,015"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$703"/>	<input type="text" value="\$815"/>	<input type="text" value="\$458"/>
Revenue Collected During FY 13:	<input type="text" value="\$92,611"/>	<input type="text" value="\$258,891"/>	<input type="text" value="\$116,644"/>
Expenditures During FY 13:	<input type="text" value="\$68,337"/>	<input type="text" value="\$253,093"/>	<input type="text" value="\$105,918"/>
Per Capita Revenue:	<input type="text" value="\$284"/>	<input type="text" value="\$648"/>	<input type="text" value="\$296"/>
Per Capita Expenditures:	<input type="text" value="\$210"/>	<input type="text" value="\$644"/>	<input type="text" value="\$284"/>
Revenues over (under) Expenditures:	<input type="text" value="\$24,274"/>	<input type="text" value="\$5,798"/>	<input type="text" value="\$8,961"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="370.96%"/>	<input type="text" value="284.63%"/>	<input type="text" value="169.99%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$253,504"/>	<input type="text" value="\$308,514"/>	<input type="text" value="\$170,510"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$778"/>	<input type="text" value="\$830"/>	<input type="text" value="\$486"/>

Equity

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

Net Assets

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit 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 = 3

Cemetery

Jennie Marr Dunaway Memorial Park

Library

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,082,692</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$688</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$852,073</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$845,582</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$541</b>	\$789	\$625
Per Capita Expenditures:	<b>\$537</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$6,491</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>136.63%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,155,306</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$734</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>\$901,110</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$479,681</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>\$11,177,005</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$7.101</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$11,291,673</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$7.174</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$860,748</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,607,677</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$547</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$1,021</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$746,929</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>652.59%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$10,491,569</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$6.666</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: **Volo Village**

Unit Code: 049/192/32      County: Lake

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,944,968

Equalized Assessed Valuation: \$109,277,959

Population: 3,363

Employees:

    Full Time: 4

    Part Time:

    Salaries Paid: \$257,759

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,607,685</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$1,370</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$3,674,710</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$3,553,719</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,093</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,057</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$120,991</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>127.80%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$4,541,625</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1,350</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$230,754</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,975,463</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>\$5,224,368</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,553</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>1.75%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$5,257,438</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,563</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,017,012</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,391,249</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$302</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$414</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$374,237</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>354.29%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$4,929,088</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,466</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>\$2,018,879</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$529</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,328,258</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,422,192</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$348</b>	\$789	\$625
Per Capita Expenditures:	<b>\$373</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$93,934</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>140.80%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,002,506</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$525</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$165.632</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,836.874</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>\$70.950</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$19</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.00%</b>	7.52%	0.00%

**Enterprise Funds**

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting 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>\$62.506</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$263</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$63.259</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$67.232</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$266</b>	\$648	\$296
Per Capita Expenditures:	<b>\$282</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$3.973</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>102.88%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$69.166</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$291</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>\$12.729</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$56.437</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>\$483.090</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$2.030</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>\$380.921</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.601</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$62.158</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$88.785</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$261</b>	\$656	\$233
Per Capita Expenditures:	<b>\$373</b>	\$653	\$252
Operating Income (loss):	<b>-\$26.627</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>399.05%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$354.294</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.489</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>\$883.019</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$624</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$670.613</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$653.295</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$474</b>	\$789	\$625
Per Capita Expenditures:	<b>\$461</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$17.318</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>137.81%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$900.337</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$636</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$555.393</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$344.944</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$403.837</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$285</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>\$915.751</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$647</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$309.256</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$296.340</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$218</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$209</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$12.916</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>313.38%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$928.667</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$656</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>\$18,688</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$176</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$34,481</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$24,797</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$325</b>	\$648	\$296
Per Capita Expenditures:	<b>\$234</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$9,684</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>114.42%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$28,372</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$268</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$28,373</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$</b>	\$29,757	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$8.088</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$76</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>\$370.530</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3.496</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$182.022</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$187.852</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$1.717</b>	\$656	\$233
Per Capita Expenditures:	<b>\$1.772</b>	\$653	\$252
Operating Income (loss):	<b>-\$5.830</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>194.14%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$364.700</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$3.441</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:	<input type="text" value="\$60,298"/>	<input type="text" value="\$305,255"/>	<input type="text" value="\$161,015"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$942"/>	<input type="text" value="\$815"/>	<input type="text" value="\$458"/>
Revenue Collected During FY 13:	<input type="text" value="\$14,827"/>	<input type="text" value="\$258,891"/>	<input type="text" value="\$116,644"/>
Expenditures During FY 13:	<input type="text" value="\$18,828"/>	<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="\$294"/>	<input type="text" value="\$644"/>	<input type="text" value="\$284"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$4,001"/>	<input type="text" value="\$5,798"/>	<input type="text" value="\$8,961"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="299.01%"/>	<input type="text" value="284.63%"/>	<input type="text" value="169.99%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$56,297"/>	<input type="text" value="\$308,514"/>	<input type="text" value="\$170,510"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$880"/>	<input type="text" value="\$830"/>	<input type="text" value="\$486"/>

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$14,517"/>	<input type="text" value="\$118,520"/>	<input type="text" value="\$21,864"/>
Total Unrestricted Net Assets:	<input type="text" value="\$41,780"/>	<input type="text" value="\$28,307"/>	<input type="text" value="\$82,892"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Waltonville Village**

Unit Code: **041/045/32** County: **Jefferson**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$535,111**

Equalized Assessed Valuation: **\$2,007,342**

Population: **434**

Employees:

    Full Time: **1**

    Part Time: **9**

    Salaries Paid: **\$51,710**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$152,476</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$351</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$79,674</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$45,667</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$184</b>	\$648	\$296
Per Capita Expenditures:	<b>\$105</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$34,007</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>229.32%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$104,723</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$241</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$36,574</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$68,079</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>\$568.683</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$1.310</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>\$2,021,493</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$4,658</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$457,272</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$425,735</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$1,054</b>	\$656	\$233
Per Capita Expenditures:	<b>\$981</b>	\$653	\$252
Operating Income (loss):	<b>\$31,537</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>481.92%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$2,051,715</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$4,727</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>\$1,511,527</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$1,276</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$632,242</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,112,035</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$534</b>	\$789	\$625
Per Capita Expenditures:	<b>\$938</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$479,793</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>103.22%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,147,831</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$969</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$192,261</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$955,570</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:	\$	\$9,138,980	\$2,661,046
Per Capita Debt:	\$	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$1,191,556	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,006	\$1,565	\$1,188
Revenue Collected During FY 13:	\$291,600	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$278,299	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$246	\$472	\$341
Per Capita Expenditures:	\$235	\$434	\$308
Operating Income (loss):	\$13,301	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	391.22%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$1,088,760	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$919	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Wapella Village**

Unit Code: 020/030/32      County: Dewitt

Fiscal Year End: 6/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$763,390

Equalized Assessed Valuation: \$6,581,892

Population: 558

Employees:

    Full Time:

    Part Time: 20

    Salaries Paid: \$71,917

**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>\$211,427</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$379</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$292,131</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$241,251</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$524</b>	\$648	\$296
Per Capita Expenditures:	<b>\$432</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$50,880</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>95.33%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$229,989</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$412</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>\$40,429</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$189,560</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>\$126.372</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>\$152.652</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$274</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$89.138</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$249.134</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$160</b>	\$656	\$233
Per Capita Expenditures:	<b>\$446</b>	\$653	\$252
Operating Income (loss):	<b>-\$159.996</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>10.02%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$24.974</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$45</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Warren Village**

Unit Code: **043/055/32** County: **Jo Daviess**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,523,494**

Equalized Assessed Valuation: **\$15,564,140**

Population: **1,428**

Employees:

    Full Time: **8**

    Part Time: **15**

    Salaries Paid: **\$378,082**

**Blended Component Units**

Number Submitted = **1**

Fire Department

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$783.850</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$549</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$881.040</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$976.726</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$617</b>	\$789	\$625
Per Capita Expenditures:	<b>\$684</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$95.686</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>68.54%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$669.426</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$469</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$531.045</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$138.381</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>\$1,386,905</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$971</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>\$1,346,553</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$943</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$635,141</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$504,483</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$445</b>	\$472	\$341
Per Capita Expenditures:	<b>\$353</b>	\$434	\$308
Operating Income (loss):	<b>\$130,658</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>296.53%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1,495,949</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,048</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Warrensburg Village**

Unit Code: **055/060/32** County: **Macon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,927,287**

Equalized Assessed Valuation: **\$11,941,305**

Population: **1,210**

Employees:

    Full Time: **4**

    Part Time: **11**

    Salaries Paid: **\$208,882**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>-\$96,501</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>-\$80</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$412,739</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$389,228</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$341</b>	\$789	\$625
Per Capita Expenditures:	<b>\$322</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$23,511</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>-18.75%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>-\$72,990</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>-\$60</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>-\$74,116</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>\$7.750</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$6</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>\$984.519</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$814</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$328.664</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$236.594</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$272</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$196</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$92.070</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>455.04%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,076.589</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$890</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>\$8,480,635</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$645</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$11,194,776</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$9,963,388</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$852</b>	\$789	\$625
Per Capita Expenditures:	<b>\$758</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,231,388</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>90.45%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$9,012,023</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$686</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>\$705,834</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$14,471,337</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>\$653.265</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$50</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>\$22,917,151</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,744</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$3,058,298</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$3,277,727</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$233</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$249</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$219,429</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>692.48%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$22,697,722</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,727</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: **Warsaw City**

Unit Code: **034/075/30** County: **Hancock**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,059,434**

Equalized Assessed Valuation: **\$12,730,051**

Population: **1,793**

Employees:

    Full Time: **7**

    Part Time: **23**

    Salaries Paid: **\$325,046**

**Blended Component Units**

Number Submitted = **1**

WARSAW PUBLIC LIBRARY

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$558.309</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$311</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$609.524</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$556.265</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$340</b>	\$789	\$625
Per Capita Expenditures:	<b>\$310</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$53.259</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>109.94%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$611.568</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$341</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>\$340.813</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$396.641</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>\$1.267.077</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$707</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>1.89%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$1.931.136</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.077</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$495.596</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$470.318</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$276</b>	\$472	\$341
Per Capita Expenditures:	<b>\$262</b>	\$434	\$308
Operating Income (loss):	<b>\$25.278</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>415.98%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$1.956.414</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1.091</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>\$707.664</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$590</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$546.634</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$517.809</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$456</b>	\$789	\$625
Per Capita Expenditures:	<b>\$432</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$28.825</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>142.23%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$736.489</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$614</b>	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$279.636</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$456.853</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>\$2.675.000</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$2.229</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>\$2.180.151</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.817</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$336.766</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$374.746</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$281</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$312</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$37.980</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>571.63%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$2.142.171</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1.785</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Washington City		
<b>Unit Code:</b>	090/085/30	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2013		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,109,144		
<b>Equalized Assessed Valuation:</b>	\$305,649,264		
<b>Population:</b>	15,134		
<b>Employees:</b>			
	<b>Full Time:</b>	57	
	<b>Part Time:</b>	33	
	<b>Salaries Paid:</b>	\$3,592,416	

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>\$9,374,838</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$619</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$10,226,094</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$8,427,677</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$676</b>	\$789	\$625
Per Capita Expenditures:	<b>\$557</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,798,417</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>123.44%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$10,403,135</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$687</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>\$2,399,004</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$8,145,998</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$12,398,285</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$819</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>1.54%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$31,556,883</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,085</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$4,507,928</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$3,043,450</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$298</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$201</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$1,464,478</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>1082.46%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$32,944,052</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$2,177</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: **Wataga Village**

Unit Code: **048/065/32** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,130,900**

Equalized Assessed Valuation: **\$6,782,471**

Population: **895**

Employees:

    Full Time: **2**

    Part Time: **12**

    Salaries Paid: **\$81,727**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$510.553</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$570</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$250.813</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$178.520</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$280</b>	\$648	\$296
Per Capita Expenditures:	<b>\$199</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$72.293</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>326.49%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$582.846</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$651</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$77.582</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$505.264</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>\$283.731</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$317</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>\$868.898</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$971</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$177.727</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$145.160</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$199</b>	\$656	\$233
Per Capita Expenditures:	<b>\$162</b>	\$653	\$252
Operating Income (loss):	<b>\$32.567</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>620.93%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$901.344</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.007</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$8,147,262</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$830</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$6,942,442</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$6,004,750</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$708</b>	\$789	\$625
Per Capita Expenditures:	<b>\$612</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$937,692</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>151.30%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$9,084,954</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$926</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>\$1,571,865</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$9,011,739</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>\$12,552,418</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1,279</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>\$42,720,757</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$4,354</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$17,888,225</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$15,949,836</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$1,823</b>	\$472	\$341
Per Capita Expenditures:	<b>\$1,626</b>	\$434	\$308
Operating Income (loss):	<b>\$1,938,389</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>282.73%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$45,095,048</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$4,596</b>	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$6,569,566</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$1,250</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$5,956,608</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$5,979,535</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,134</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,138</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$22,927</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>104.38%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$6,241,188</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1,188</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>\$3,436,729</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$2,988,525</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>\$3,330,000</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$634</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>5.77%</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>\$456,923</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$87</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,239,904</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,366,856</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$236</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$260</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$126,952</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>46.09%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$629,971</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$120</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>\$678,089</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$892</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$172,833</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$110,445</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$227</b>	\$648	\$296
Per Capita Expenditures:	<b>\$145</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$62,388</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>665.50%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$735,008</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$967</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>\$254,333</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$542,140</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>\$142.394</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$187</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>\$2.115.391</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.783</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$189.999</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$208.677</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$250</b>	\$656	\$233
Per Capita Expenditures:	<b>\$275</b>	\$653	\$252
Operating Income (loss):	<b>-\$18.678</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1007.39%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$2.102.182</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2.766</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Wauconda Village**

Unit Code: 049/200/32      County: Lake

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$37,150,009

Equalized Assessed Valuation: \$364,553,792

Population: 13,603

Employees:

    Full Time: 67

    Part Time: 3

    Salaries Paid: \$5,652,138

**Blended Component Units**

Number Submitted = 1

Police Pension

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 13:	<b>\$4,369,960</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$321</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$8,979,718</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$8,744,112</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$660</b>	\$789	\$625
Per Capita Expenditures:	<b>\$643</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$235,606</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>54.36%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$4,753,333</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$349</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>\$963,008</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$3,175,356</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>\$28,884,613</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$2,123</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>4.24%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$44,951,504</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3,305</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$4,471,850</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$5,874,271</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$329</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$432</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$1,402,421</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>742.29%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$43,603,960</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$3,205</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:	Waukegan City		
Unit Code:	049/205/30	County:	Lake
Fiscal Year End:	4/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$128,616,277		
Equalized Assessed Valuation:	\$1,286,902,229		
Population:	88,862		
Employees:			
Full Time:			464
Part Time:			5
Salaries Paid:			\$32,943,266

Blended Component Units	
Number Submitted =	2
Waukegan City	
Waukegan Library	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$31,645,623	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$356	\$471	\$396
Revenue Collected During FY 13:	\$70,930,581	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$72,239,752	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$798	\$1,023	\$974
Per Capita Expenditures:	\$813	\$970	\$926
Revenues over (under) Expenditures:	-\$1,309,171	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	44.66%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$32,261,422	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$363	\$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:	\$10,752,510	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	-\$28,223,452	\$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>\$136.604.509</b>	\$82,635,224	\$52,719,667
Per Capita Debt:	<b>\$1.537</b>	\$1,507	\$1,372
General Obligation Debt over EAV:	<b>6.33%</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>\$61.609.712</b>	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	<b>\$693</b>	\$1,344	\$1,047
Revenue Collected During FY 13:	<b>\$14.971.387</b>	\$20,765,663	\$12,610,524
Expenditures During FY 13:	<b>\$9.790.870</b>	\$20,304,688	\$11,924,922
Per Capita Revenue:	<b>\$168</b>	\$386	\$287
Per Capita Expenditures:	<b>\$110</b>	\$377	\$289
Operating Income (loss):	<b>\$5.180.517</b>	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	<b>659.19%</b>	430.94%	378.25%
Ending Retained Earnings for FY 13:	<b>\$64.540.296</b>	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	<b>\$726</b>	\$1,359	\$1,125



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$192.913</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$148</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$403.075</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$437.725</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$308</b>	\$789	\$625
Per Capita Expenditures:	<b>\$335</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$34.650</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>40.74%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$178.333</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$136</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$404.461</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$88.360</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>\$596.319</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$456</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>\$1,998,896</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,529</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$988,455</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$872,499</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$756</b>	\$472	\$341
Per Capita Expenditures:	<b>\$668</b>	\$434	\$308
Operating Income (loss):	<b>\$115,956</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>240.09%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$2,094,782</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,603</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Wayne Village**

Unit Code: **022/110/32** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,008,668**

Equalized Assessed Valuation: **\$163,565,181**

Population: **2,431**

Employees:

    Full Time: **4**

    Part Time: **16**

    Salaries Paid: **\$603,967**

**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>\$1,947,522</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$801</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,689,897</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,399,220</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$695</b>	\$789	\$625
Per Capita Expenditures:	<b>\$576</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$290,677</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>159.96%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,238,199</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$921</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>\$486,394</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$2,598,784</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:

Unit 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

Wayne City Ambulance Service

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$565,713</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$514</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$545,654</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$727,118</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$496</b>	\$789	\$625
Per Capita Expenditures:	<b>\$661</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$181,464</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>68.93%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$501,212</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$456</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>\$582,112</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>\$993.940</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$904</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>\$2.625.887</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.387</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1.288.960</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$783.973</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$1.172</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$713</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$504.987</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>384.44%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$3.013.911</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$2.740</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>\$236.334</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$523</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$94.615</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$57.843</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$209</b>	\$648	\$296
Per Capita Expenditures:	<b>\$128</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$36.772</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>445.53%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$257.706</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$570</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$60.477</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$197.228</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>\$450.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$996</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>\$235.348</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$521</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$107.230</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$139.195</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$237</b>	\$656	\$233
Per Capita Expenditures:	<b>\$308</b>	\$653	\$252
Operating Income (loss):	<b>-\$31.965</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>157.18%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$218.783</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$484</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>\$189,696</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$436</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$126,567</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$97,682</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$291</b>	\$648	\$296
Per Capita Expenditures:	<b>\$225</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$28,885</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>219.28%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$214,195</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$492</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>\$80,805</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$133,390</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>\$92.014</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$212</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$346.612</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$797</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$94.849</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$80.043</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$218</b>	\$656	\$233
Per Capita Expenditures:	<b>\$184</b>	\$653	\$252
Operating Income (loss):	<b>\$14.806</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>457.01%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$365.804</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$841</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>\$101.806</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$386</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$71.971</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$66.509</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$273</b>	\$648	\$296
Per Capita Expenditures:	<b>\$252</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$5.462</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>145.66%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$96.876</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$367</b>	\$830	\$486

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$96.876</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>\$165.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$625</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>\$1.094</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$4</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$25.990</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$43.005</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$98</b>	\$656	\$233
Per Capita Expenditures:	<b>\$163</b>	\$653	\$252
Operating Income (loss):	<b>-\$17.015</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>-2.20%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>-\$947</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>-\$4</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>\$259,899</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$246</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,360,690</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,037,882</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,289</b>	\$789	\$625
Per Capita Expenditures:	<b>\$983</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$322,808</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>0.55%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$5,719</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$5</b>	\$608	\$442

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$280,959</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$18,249</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>\$2.700.000</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$2.557</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>66.24%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$2.683.213</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.541</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$358.461</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$340.334</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$339</b>	\$472	\$341
Per Capita Expenditures:	<b>\$322</b>	\$434	\$308
Operating Income (loss):	<b>\$18.127</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>793.73%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$2.701.340</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$2.558</b>	\$1,608	\$1,226



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$29,345"/>	<input type="text" value="\$305,255"/>	<input type="text" value="\$161,015"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$793"/>	<input type="text" value="\$815"/>	<input type="text" value="\$458"/>
Revenue Collected During FY 13:	<input type="text" value="\$8,040"/>	<input type="text" value="\$258,891"/>	<input type="text" value="\$116,644"/>
Expenditures During FY 13:	<input type="text" value="\$7,261"/>	<input type="text" value="\$253,093"/>	<input type="text" value="\$105,918"/>
Per Capita Revenue:	<input type="text" value="\$217"/>	<input type="text" value="\$648"/>	<input type="text" value="\$296"/>
Per Capita Expenditures:	<input type="text" value="\$196"/>	<input type="text" value="\$644"/>	<input type="text" value="\$284"/>
Revenues over (under) Expenditures:	<input type="text" value="\$779"/>	<input type="text" value="\$5,798"/>	<input type="text" value="\$8,961"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="414.87%"/>	<input type="text" value="284.63%"/>	<input type="text" value="169.99%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$30,124"/>	<input type="text" value="\$308,514"/>	<input type="text" value="\$170,510"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$814"/>	<input type="text" value="\$830"/>	<input type="text" value="\$486"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$3,935"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$30,124"/>	<input type="text" value="\$29,757"/>	<input type="text" value="\$"/>

Net Assets

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<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>\$184,059</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1.296</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$33,996</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$33,039</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$239</b>	\$648	\$296
Per Capita Expenditures:	<b>\$233</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$957</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>412.00%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$136,121</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$959</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>\$29,978</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$106,143</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>\$114.555</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$807</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>0.00%</b>	0.31%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$27.576</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$194</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$37.995</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$30.703</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$268</b>	\$656	\$233
Per Capita Expenditures:	<b>\$216</b>	\$653	\$252
Operating Income (loss):	<b>\$7.292</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>272.82%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$83.763</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$590</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**

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>\$15,663,821</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$578</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$17,318,795</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$17,926,689</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$639</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$662</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>-\$607,894</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>84.19%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$15,092,899</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$557</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>\$2,335,435</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$13,063,574</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>\$10,517,537</b>	\$82,635,224	\$52,719,667
Per Capita Debt:	<b>\$388</b>	\$1,507	\$1,372
General Obligation Debt over EAV:	<b>0.00%</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>\$60,854,490</b>	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,247</b>	\$1,344	\$1,047
Revenue Collected During FY 13:	<b>\$12,254,031</b>	\$20,765,663	\$12,610,524
Expenditures During FY 13:	<b>\$12,294,608</b>	\$20,304,688	\$11,924,922
Per Capita Revenue:	<b>\$452</b>	\$386	\$287
Per Capita Expenditures:	<b>\$454</b>	\$377	\$289
Operating Income (loss):	<b>-\$40,577</b>	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	<b>494.64%</b>	430.94%	378.25%
Ending Retained Earnings for FY 13:	<b>\$60,813,913</b>	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	<b>\$2,245</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>\$3,609,825</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$5,461</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$1,941,627</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$1,562,374</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$2,937</b>	\$648	\$296
Per Capita Expenditures:	<b>\$2,364</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$379,253</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>258.96%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$4,045,993</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$6,121</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,575,090</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$2,470,903</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$276.672</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$419</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>\$1,214,409</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,837</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$310,593</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$269,054</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$470</b>	\$656	\$233
Per Capita Expenditures:	<b>\$407</b>	\$653	\$252
Operating Income (loss):	<b>\$41,539</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>466.80%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1,255,948</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1,900</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>-\$721.157</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>-\$98</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$8,720,059</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$8,525,275</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1.189</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1.163</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$194,784</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>0.34%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$29,087</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$4</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>\$1,032,280</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$6,572,377</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>\$12,204,663</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1,665</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>5.17%</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>\$23,759,824</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3,241</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$1,998,846</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$2,781,582</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$273</b>	\$472	\$341
Per Capita Expenditures:	<b>\$379</b>	\$434	\$308
Operating Income (loss):	<b>-\$782,736</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>832.61%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$23,159,844</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$3,159</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,658,119</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$569</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$6,165,410</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$5,504,618</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$754</b>	\$789	\$625
Per Capita Expenditures:	<b>\$673</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$660,792</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>90.22%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$4,966,297</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$607</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>\$194,443</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$4,771,854</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>\$2,009,061</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$246</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>\$9,787,768</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,196</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,908,109</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,669,649</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$233</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$204</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$238,460</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>633.69%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$10,580,420</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,293</b>	<b>\$1,608</b>	<b>\$1,226</b>





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$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>\$158,540</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$891</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$33,349</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$37,653</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$187</b>	\$648	\$296
Per Capita Expenditures:	<b>\$212</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$4,304</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>409.62%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$154,236</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$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>\$</b>	\$29,757	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$41,475</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$112,761</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$45.623</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$256</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>\$901.300</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$5.063</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$79.664</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$99.422</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$448</b>	\$656	\$233
Per Capita Expenditures:	<b>\$559</b>	\$653	\$252
Operating Income (loss):	<b>-\$19.758</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>886.67%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$881.542</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$4.952</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>\$372.415</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$415</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$357.241</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$519.134</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$398</b>	\$648	\$296
Per Capita Expenditures:	<b>\$578</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$161.893</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>80.27%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$416.722</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$464</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$141.497</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$275.227</b>	\$28,307	\$82,892



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$299.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$333</b>	\$1,094	\$87
General Obligation Debt over EAV:	<b>5.10%</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>\$643.458</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$717</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$333.911</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$234.263</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$372</b>	\$656	\$233
Per Capita Expenditures:	<b>\$261</b>	\$653	\$252
Operating Income (loss):	<b>\$99.648</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>285.10%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$667.892</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$744</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 13:	<b>\$5,441,572</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$324</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$14,399,318</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$15,555,511</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$858</b>	\$789	\$625
Per Capita Expenditures:	<b>\$926</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$1,156,193</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>35.95%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$5,591,467</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$333</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>\$763,725</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$2,575,023</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$14,830,336</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$883</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.92%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$9,567,219</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$570</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$6,174,375</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$5,570,540</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$368</b>	\$472	\$341
Per Capita Expenditures:	<b>\$332</b>	\$434	\$308
Operating Income (loss):	<b>\$603,835</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>182.54%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$10,168,502</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$606</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Western Springs Village**

Unit Code: **016/585/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,277,266**

Equalized Assessed Valuation: **\$594,459,035**

Population: **12,975**

Employees:

    Full Time: **62**

    Part Time: **225**

    Salaries Paid: **\$5,990,774**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,986,625</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$384</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$12,200,770</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$11,061,869</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$940</b>	\$789	\$625
Per Capita Expenditures:	<b>\$853</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,138,901</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>52.18%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$5,772,451</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$445</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>\$6,855,202</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$5,349,036</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>\$20,236,572</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,560</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>1.20%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$6,737,228</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$519</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$3,416,610</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$3,268,304</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$263</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$252</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$148,306</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>218.88%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$7,153,759</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$551</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$83,727</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$139</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$297,479</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$233,712</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$495</b>	\$648	\$296
Per Capita Expenditures:	<b>\$389</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$63,767</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>61.75%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$144,323</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>\$138,571</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$13,754</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>\$258.370</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$430</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>\$470.718</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$783</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$116.889</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$98.486</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$194</b>	\$656	\$233
Per Capita Expenditures:	<b>\$164</b>	\$653	\$252
Operating Income (loss):	<b>\$18.403</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>499.86%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$492.292</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$819</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Westmont Village	
<b>Unit Code:</b>	022/120/32	<b>County:</b> Dupage
<b>Fiscal Year End:</b>	4/30/2013	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$47,374,850	
<b>Equalized Assessed Valuation:</b>	\$797,703,108	
<b>Population:</b>	24,685	
<b>Employees:</b>		
	<b>Full Time:</b>	108
	<b>Part Time:</b>	131
	<b>Salaries Paid:</b>	\$11,065,640

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$8,536,798	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$346	\$570	\$402
Revenue Collected During FY 13:	\$23,830,819	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$21,228,619	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$965	\$789	\$625
Per Capita Expenditures:	\$860	\$754	\$593
Revenues over (under) Expenditures:	\$2,602,200	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	51.11%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$10,850,778	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$440	\$608	\$442

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,432,520	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$5,330,355	\$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>\$7,231,177</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$293</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>\$15,397,533</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$624</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$6,265,987</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$6,156,705</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$254</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$249</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$109,282</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>246.65%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$15,185,815</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$615</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>\$295.184</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$89</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$847.005</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$988.067</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$257</b>	\$789	\$625
Per Capita Expenditures:	<b>\$299</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$141.062</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>10.24%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$101.180</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$31</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>\$16.972</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$84.208</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>\$587.413</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$178</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>\$3,849,982</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,167</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,644,449</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,824,950</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$498</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$553</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$180,501</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>209.92%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$3,831,020</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,161</b>	<b>\$1,608</b>	<b>\$1,226</b>





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$42,415,000</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$802</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>2.21%</b>	<b>14.27%</b>	<b>3.52%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$50,781,671</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$960</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$13,929,989</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$14,987,867</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$263</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$283</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>-\$1,057,878</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>338.16%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$50,682,299</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$958</b>	<b>\$1,359</b>	<b>\$1,125</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$171.478</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1.441</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$26.250</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$15.276</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$221</b>	\$648	\$296
Per Capita Expenditures:	<b>\$128</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$10.974</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>1194.37%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$182.452</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1.533</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>\$35.375</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$147.077</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$15,891,960</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$422</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$33,648,855</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$32,720,617</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$894</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$869</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$928,238</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>49.86%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$16,315,535</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$433</b>	\$511	\$437
<b>Equity</b>	<b>Amounts</b>	<b>Averages</b>	<b>Medians</b>
Total Reserved Funds:	<b>\$</b>	\$	\$
Total Unreserved Funds:	<b>\$</b>	\$	\$
<b>Net Assets</b>	<b>Amounts</b>	<b>Averages</b>	<b>Medians</b>
Total Restricted Net Assets:	<b>\$15,069,029</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>-\$7,851,728</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>\$73,851,821</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$1,962</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>5.36%</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>\$53,738,281</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,427</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$8,293,436</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$11,843,475</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$220</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$315</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>-\$3,550,039</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>451.80%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$53,508,961</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$1,421</b>	<b>\$1,359</b>	<b>\$1,125</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$85,667</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$312</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$41,734</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$80,640</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$152</b>	\$648	\$296
Per Capita Expenditures:	<b>\$293</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$38,906</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>57.99%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$46,761</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$170</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>\$17,187</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$29,573</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>\$171.950</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$625</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>\$621.349</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.259</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$42.797</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$53.810</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$156</b>	\$656	\$233
Per Capita Expenditures:	<b>\$196</b>	\$653	\$252
Operating Income (loss):	<b>-\$11.013</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1134.24%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$610.336</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2.219</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>\$99,880</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$431</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$73,091</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$81,228</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$315</b>	\$648	\$296
Per Capita Expenditures:	<b>\$350</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$8,137</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>112.35%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$91,258</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$393</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>\$91,258</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$218.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$940</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>\$679.570</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.929</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$114.204</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$160.785</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$492</b>	\$656	\$233
Per Capita Expenditures:	<b>\$693</b>	\$653	\$252
Operating Income (loss):	<b>-\$46.581</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>393.99%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$633.474</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2.730</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>\$187.192</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$74</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,017.271</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$946.884</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$404</b>	\$789	\$625
Per Capita Expenditures:	<b>\$376</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$70.387</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>27.20%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$257.579</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$102</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>\$81.775</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$175.804</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>\$873.249</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$347</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>\$2.852.606</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.132</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1.808.632</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1.710.999</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$718</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$679</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$97.633</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>172.43%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$2.950.239</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1.171</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: **Williamsfield Village**

Unit Code: **048/070/32** County: **Knox**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$450,429**

Equalized Assessed Valuation: **\$5,371,132**

Population: **610**

Employees:

    Full Time: **2**

    Part Time: **12**

    Salaries Paid: **\$95,451**

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$270,944</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$444</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$240,767</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$264,838</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$395</b>	\$648	\$296
Per Capita Expenditures:	<b>\$434</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$24,071</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>93.22%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$246,873</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$405</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>\$54,000</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$192,873</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>\$280.493</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$460</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>\$504.572</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$827</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$187.417</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$171.421</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$307</b>	\$656	\$233
Per Capita Expenditures:	<b>\$281</b>	\$653	\$252
Operating Income (loss):	<b>\$15.996</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>303.68%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$520.568</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$853</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="\$44,544"/>	<input type="text" value="\$305,255"/>	<input type="text" value="\$161,015"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$160"/>	<input type="text" value="\$815"/>	<input type="text" value="\$458"/>
Revenue Collected During FY 13:	<input type="text" value="\$66,354"/>	<input type="text" value="\$258,891"/>	<input type="text" value="\$116,644"/>
Expenditures During FY 13:	<input type="text" value="\$51,207"/>	<input type="text" value="\$253,093"/>	<input type="text" value="\$105,918"/>
Per Capita Revenue:	<input type="text" value="\$239"/>	<input type="text" value="\$648"/>	<input type="text" value="\$296"/>
Per Capita Expenditures:	<input type="text" value="\$184"/>	<input type="text" value="\$644"/>	<input type="text" value="\$284"/>
Revenues over (under) Expenditures:	<input type="text" value="\$15,147"/>	<input type="text" value="\$5,798"/>	<input type="text" value="\$8,961"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="116.57%"/>	<input type="text" value="284.63%"/>	<input type="text" value="169.99%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$59,691"/>	<input type="text" value="\$308,514"/>	<input type="text" value="\$170,510"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$215"/>	<input type="text" value="\$830"/>	<input type="text" value="\$486"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$3,935"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$29,757"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$118,520"/>	<input type="text" value="\$21,864"/>
Total Unrestricted Net Assets:	<input type="text" value="\$59,692"/>	<input type="text" value="\$28,307"/>	<input type="text" value="\$82,892"/>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Williamsville Village**

Unit Code: 083/130/32 County: Sangamon

Fiscal Year End: 12/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,459,428

Equalized Assessed Valuation: \$24,815,440

Population: 1,476

Employees:

    Full Time: 8

    Part Time: 8

    Salaries Paid: \$510,589

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$232.254	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$157	\$570	\$402
Revenue Collected During FY 13:	\$1,052.357	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1,182.895	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$713	\$789	\$625
Per Capita Expenditures:	\$801	\$754	\$593
Revenues over (under) Expenditures:	-\$130.538	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	8.60%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$101.716	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$69	\$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:	-\$308.453	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$86.129	\$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>\$1,949,440</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,321</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>4.84%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$3,867,318</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2,620</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,440,930</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,545,218</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$976</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$1,047</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$104,288</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>243.53%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$3,763,030</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$2,549</b>	<b>\$1,608</b>	<b>\$1,226</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$169,968</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$245</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$224,115</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$217,104</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$323</b>	\$648	\$296
Per Capita Expenditures:	<b>\$313</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$7,011</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>79.07%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$171,663</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$247</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>\$11,305</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$160,358</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>\$9.401</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$14</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>\$455.485</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$656</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$197.526</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$198.483</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$285</b>	\$656	\$233
Per Capita Expenditures:	<b>\$286</b>	\$653	\$252
Operating Income (loss):	<b>-\$957</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>231.68%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$459.844</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$663</b>	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Willow Hill Village

Unit Code: 040/035/32 County: Jasper

Fiscal Year End: 6/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$125,389

Equalized Assessed Valuation: \$882,003

Population: 230

Employees:

    Full Time:

    Part Time: 11

    Salaries Paid: \$15,045

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 13:	\$272,063	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$1.183	\$815	\$458
Revenue Collected During FY 13:	\$63,582	\$258,891	\$116,644
Expenditures During FY 13:	\$56,043	\$253,093	\$105,918
Per Capita Revenue:	\$276	\$648	\$296
Per Capita Expenditures:	\$244	\$644	\$284
Revenues over (under) Expenditures:	\$7,539	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	498.91%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$279,602	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$1,216	\$830	\$486

Equity

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

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$21,155	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$258,444	\$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>\$156.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$678</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>\$1.142.533</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$4.968</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$61.104</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$92.674</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$266</b>	\$656	\$233
Per Capita Expenditures:	<b>\$403</b>	\$653	\$252
Operating Income (loss):	<b>-\$31.570</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1198.79%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1.110.963</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$4.830</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>\$2,230,294</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$404</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$6,327,989</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$5,616,437</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,146</b>	\$789	\$625
Per Capita Expenditures:	<b>\$1,017</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$711,552</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>46.44%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,608,066</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$472</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>\$5,877,946</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$16,544,110</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$20,253,401</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$3,666</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>6.10%</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>\$2,434,790</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$441</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$541,378</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$204,370</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$98</b>	\$472	\$341
Per Capita Expenditures:	<b>\$37</b>	\$434	\$308
Operating Income (loss):	<b>\$337,008</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>1301.13%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$2,659,110</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$481</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,651,452</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$310</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$9,187,064</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$7,704,117</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,076</b>	\$789	\$625
Per Capita Expenditures:	<b>\$902</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,482,947</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>52.38%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$4,035,163</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$473</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>\$284,836</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$6,554,108</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>\$2,714,191</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$318</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>\$4,773,087</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$559</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$2,367,064</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$2,416,263</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$277</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$283</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$49,199</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>195.60%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$4,726,106</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$553</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: **Wilmette Village**

Unit Code: 016/605/32 County: Cook

Fiscal Year End: 12/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$69,846,225

Equalized Assessed Valuation: \$1,735,338,248

Population: 27,087

Employees:

    Full Time: 215

    Part Time: 71

    Salaries Paid: \$18,743,114

**Blended Component Units**

Number Submitted = 2

Firefighters' Pension

Police Pension

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$7,268,155</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$268</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$32,578,599</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$32,568,313</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$1,203</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$1,202</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$10,286</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>26.19%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$8,528,441</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$315</b>	\$511	\$437
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$	\$
Total Unreserved Funds:	<b>\$</b>	\$	\$
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$560,482</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$2,961,727</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>\$85,597,916</b>	\$82,635,224	\$52,719,667
Per Capita Debt:	<b>\$3.160</b>	\$1,507	\$1,372
General Obligation Debt over EAV:	<b>4.44%</b>	14.27%	3.52%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$48,117,638</b>	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.776</b>	\$1,344	\$1,047
Revenue Collected During FY 13:	<b>\$12,654,180</b>	\$20,765,663	\$12,610,524
Expenditures During FY 13:	<b>\$9,467,728</b>	\$20,304,688	\$11,924,922
Per Capita Revenue:	<b>\$467</b>	\$386	\$287
Per Capita Expenditures:	<b>\$350</b>	\$377	\$289
Operating Income (loss):	<b>\$3,186,452</b>	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	<b>529.68%</b>	430.94%	378.25%
Ending Retained Earnings for FY 13:	<b>\$50,148,883</b>	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	<b>\$1.851</b>	\$1,359	\$1,125



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$457,547</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$74</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$4,243,300</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$3,662,342</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$683</b>	\$789	\$625
Per Capita Expenditures:	<b>\$590</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$580,958</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>28.90%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,058,505</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$170</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>\$467,406</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$840,790</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$13,279,436</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$2.138</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>9.27%</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>\$8,370,849</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,348</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$2,735,039</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$3,306,939</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$440</b>	\$472	\$341
Per Capita Expenditures:	<b>\$532</b>	\$434	\$308
Operating Income (loss):	<b>-\$571,900</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>272.74%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$9,019,400</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,452</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>\$241,879</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$415</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$292,512</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$98,550</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$502</b>	\$648	\$296
Per Capita Expenditures:	<b>\$169</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$193,962</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>283.52%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$279,406</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$479</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>\$120,181</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$159,225</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:	\$1,067,714	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1,831	\$2,375	\$942
Revenue Collected During FY 13:	\$117,454	\$245,949	\$87,485
Expenditures During FY 13:	\$150,807	\$230,578	\$92,361
Per Capita Revenue:	\$201	\$656	\$233
Per Capita Expenditures:	\$259	\$653	\$252
Operating Income (loss):	-\$33,353	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	789.62%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1,190,796	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2,043	\$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>\$506.864</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$323</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$826.067</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$767.690</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$527</b>	\$789	\$625
Per Capita Expenditures:	<b>\$490</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$58.377</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>82.10%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$630.276</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$402</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>\$339.633</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$290.643</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$3,471,559</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$2,214</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>\$3,030,609</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,933</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,261,663</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,212,147</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$805</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$773</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$49,516</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>254.10%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$3,080,125</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$1,964</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: Windsor Village

Unit Code: 066/055/32 County: Mercer

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$536,523

Equalized Assessed Valuation: \$6,500,740

Population: 748

Employees:

    Full Time: 1

    Part Time: 19

    Salaries Paid: \$75,719

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$153,869	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$206	\$815	\$458
Revenue Collected During FY 13:	\$215,684	\$258,891	\$116,644
Expenditures During FY 13:	\$164,148	\$253,093	\$105,918
Per Capita Revenue:	\$288	\$648	\$296
Per Capita Expenditures:	\$219	\$644	\$284
Revenues over (under) Expenditures:	\$51,536	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	113.14%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$185,719	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$248	\$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:	\$97,767	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$87,952	\$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>\$84.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$112</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>\$219.002</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$293</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$65.430</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$57.779</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$87</b>	\$656	\$233
Per Capita Expenditures:	<b>\$77</b>	\$653	\$252
Operating Income (loss):	<b>\$7.651</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>406.84%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$235.069</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$314</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: Windsor City

Unit Code: 086/060/30 County: Shelby

Fiscal Year End: 4/30/2013

Accounting Method: Combination

Appropriation or Budget: \$1,186,950

Equalized Assessed Valuation: \$9,359,547

Population: 1,125

Employees:

    Full Time: 5

    Part Time: 30

    Salaries Paid: \$218,625

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$180,794	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$161	\$570	\$402
Revenue Collected During FY 13:	\$407,244	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$456,724	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$362	\$789	\$625
Per Capita Expenditures:	\$406	\$754	\$593
Revenues over (under) Expenditures:	-\$49,480	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	53.32%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$243,536	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$216	\$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:	\$118,776	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$162,580	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$41.252</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$37</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>\$577.657</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$513</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$339.871</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$234.934</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$302</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$209</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$104.937</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>278.94%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$655.329</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$583</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: Winfield Village

Unit Code: 022/135/32 County: Dupage

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$12,388,780

Equalized Assessed Valuation: \$325,861,416

Population: 9,416

Employees:

Full Time: 32

Part Time: 5

Salaries Paid: \$2,786,408

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:	\$2,076,038	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$220	\$570	\$402
Revenue Collected During FY 13:	\$5,149,480	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$4,858,463	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$547	\$789	\$625
Per Capita Expenditures:	\$516	\$754	\$593
Revenues over (under) Expenditures:	\$291,017	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	46.62%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$2,265,105	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$241	\$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:	\$463,528	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$1,905,679	\$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>\$5.340.008</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$567</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>1.55%</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>\$7.409.105</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$787</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$5.967.371</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$4.529.807</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$634</b>	\$472	\$341
Per Capita Expenditures:	<b>\$481</b>	\$434	\$308
Operating Income (loss):	<b>\$1.437.564</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>193.63%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$8.771.122</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$932</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,392,568</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$449</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,462,274</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$1,518,636</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$472</b>	\$789	\$625
Per Capita Expenditures:	<b>\$490</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$56,362</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>78.44%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,191,206</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$384</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>\$443,778</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,054,285</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>\$71.907</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$23</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>\$1,020,609</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$329</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$1,165,775</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$1,313,343</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>\$424</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$147,568</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>81.70%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,073,041</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$346</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: **Winnetka Village**

Unit Code: **016/610/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$112,396,920**

Equalized Assessed Valuation: **\$1,337,599,518**

Population: **12,187**

Employees:

    Full Time: **152**

    Part Time: **6**

    Salaries Paid: **\$25,604,407**

**Blended Component Units**

Number Submitted = **2**

Firefighters Pension

Police Pension

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$26,123,504</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$2,144</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$38,899,805</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$37,863,825</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$3,192</b>	\$789	\$625
Per Capita Expenditures:	<b>\$3,107</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,035,980</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>48.96%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$18,537,739</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$1,521</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>\$2,094,038</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$20,457,756</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$13,942,865</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1.144</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.68%</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>\$43,337,111</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3.556</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$39,483,279</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$36,697,991</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$3.240</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$3.011</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$2,785,288</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>144.04%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$52,858,454</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$4.337</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: Winslow Village

Unit Code: 089/060/32 County: Stephenson

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,108,108

Equalized Assessed Valuation: \$2,574,602

Population: 345

Employees:

    Full Time:

    Part Time: 11

    Salaries Paid: \$44,731

**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:	\$396.014	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$1.148	\$815	\$458
Revenue Collected During FY 13:	\$124.688	\$258,891	\$116,644
Expenditures During FY 13:	\$113.526	\$253,093	\$105,918
Per Capita Revenue:	\$361	\$648	\$296
Per Capita Expenditures:	\$329	\$644	\$284
Revenues over (under) Expenditures:	\$11.162	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	358.66%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$407.176	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$1.180	\$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:	\$701.238	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$11.524	\$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>\$894.140</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$2.592</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>\$822.354</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$2.384</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$72.646</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$76.403</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$211</b>	\$656	\$233
Per Capita Expenditures:	<b>\$221</b>	\$653	\$252
Operating Income (loss):	<b>-\$3.757</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>1071.42%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$818.597</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2.373</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>\$1,004,507</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$150</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$4,882,999</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$4,763,597</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$729</b>	\$789	\$625
Per Capita Expenditures:	<b>\$711</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$119,402</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>23.59%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,123,909</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$168</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>\$475,075</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$648,834</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$995.973</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$149</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$2,021,953</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$302</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$730,921</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$678,349</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$109</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$101</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$52,572</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>305.82%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$2,074,525</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$310</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: Witt City

Unit Code: 068/100/30 County: Montgomery

Fiscal Year End: 4/15/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,286,600

Equalized Assessed Valuation: \$4,268,648

Population: 903

Employees:

    Full Time: 3

    Part Time: 4

    Salaries Paid: \$107,103

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:	\$88,890	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$98	\$815	\$458
Revenue Collected During FY 13:	\$262,329	\$258,891	\$116,644
Expenditures During FY 13:	\$206,507	\$253,093	\$105,918
Per Capita Revenue:	\$291	\$648	\$296
Per Capita Expenditures:	\$229	\$644	\$284
Revenues over (under) Expenditures:	\$55,822	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	56.20%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$116,062	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$129	\$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:	\$18,450	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$97,612	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$14.670</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$16</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>\$881.248</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$976</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$269.694</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$298.410</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$299</b>	\$656	\$233
Per Capita Expenditures:	<b>\$330</b>	\$653	\$252
Operating Income (loss):	<b>-\$28.716</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>295.29%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$881.182</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$976</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Wonder Lake Village**

Unit Code: **063/107/32** County: **Mchenry**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,692,000**

Equalized Assessed Valuation: **\$81,707,934**

Population: **3,971**

Employees:

    Full Time: **1**

    Part Time: **35**

    Salaries Paid: **\$323,237**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,032,901</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$260</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$1,148,372</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$974,153</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$289</b>	\$789	\$625
Per Capita Expenditures:	<b>\$245</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$174,219</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>123.44%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$1,202,513</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$303</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>\$225.106</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$1,059,436</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>\$7,406,954</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,865</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>5.68%</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>\$990,750</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$249</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$955,460</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$738,793</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$241</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$186</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$216,667</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>163.43%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$1,207,417</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$304</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>\$12,826,145</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$922</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$12,700,585</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$11,379,114</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$913</b>	\$789	\$625
Per Capita Expenditures:	<b>\$818</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,321,471</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>115.00%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$13,086,440</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$941</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>\$1,683,660</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$12,858,567</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>\$11,707,236</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$842</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>\$23,792,323</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,710</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$7,783,528</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$7,358,369</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$560</b>	\$472	\$341
Per Capita Expenditures:	<b>\$529</b>	\$434	\$308
Operating Income (loss):	<b>\$425,159</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>330.25%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$24,300,762</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,747</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 1

Library

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$5,527,446</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$519</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$11,404,837</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$10,005,689</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$1,070</b>	\$789	\$625
Per Capita Expenditures:	<b>\$939</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,399,148</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>63.06%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$6,309,229</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$592</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>\$2,290,574</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$7,050,160</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>\$11.676.047</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1.096</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>1.06%</b>	7.52%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$21.306.774</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.999</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$4.097.478</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$4.514.410</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$384</b>	\$472	\$341
Per Capita Expenditures:	<b>\$424</b>	\$434	\$308
Operating Income (loss):	<b>-\$416.932</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>462.51%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$20.879.524</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1.959</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>\$285,762</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$352</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$462,464</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$469,881</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$570</b>	\$648	\$296
Per Capita Expenditures:	<b>\$579</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$7,417</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>57.46%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$270,000</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$333</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$38,539</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$255,208</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>\$265.399</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$327</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>\$406.640</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$501</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$206.110</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$272.352</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$254</b>	\$656	\$233
Per Capita Expenditures:	<b>\$336</b>	\$653	\$252
Operating Income (loss):	<b>-\$66.242</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>128.99%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$351.320</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$433</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>\$108.141</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$334</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$138.917</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$71.892</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$429</b>	\$648	\$296
Per Capita Expenditures:	<b>\$222</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$67.025</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>242.27%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$174.175</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$538</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$28.401</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$145.774</b>	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$5.512</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$17</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>\$33.020</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$102</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$47.800</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$69.723</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$148</b>	\$656	\$233
Per Capita Expenditures:	<b>\$215</b>	\$653	\$252
Operating Income (loss):	<b>-\$21.923</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>17.34%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$12.088</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$37</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>\$30.141</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$43</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$140.400</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$162.240</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$201</b>	\$648	\$296
Per Capita Expenditures:	<b>\$232</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$21.840</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>23.61%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$38.301</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$55</b>	\$830	\$486

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$13.008</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$25.293</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>\$1,429,205</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$2.048</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>\$2,160,254</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3.095</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$726,281</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$789,982</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$1.041</b>	\$656	\$233
Per Capita Expenditures:	<b>\$1.132</b>	\$653	\$252
Operating Income (loss):	<b>-\$63,701</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>261.59%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$2,066,553</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$2.961</b>	\$2,407	\$947



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Woodridge Village**

Unit Code: 022/145/32 County: Dupage

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$44,770,680

Equalized Assessed Valuation: \$1,073,927,864

Population: 32,971

Employees:

    Full Time: 117

    Part Time: 7

    Salaries Paid: \$10,162,167

**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>\$20,009,564</b>	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	<b>\$607</b>	\$471	\$396
Revenue Collected During FY 13:	<b>\$21,451,008</b>	\$52,833,665	\$41,148,459
Expenditures During FY 13:	<b>\$17,518,769</b>	\$50,515,015	\$38,847,067
Per Capita Revenue:	<b>\$651</b>	\$1,023	\$974
Per Capita Expenditures:	<b>\$531</b>	\$970	\$926
Revenues over (under) Expenditures:	<b>\$3,932,239</b>	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	<b>165.33%</b>	55.62%	50.22%
Ending Fund Balance for FY 13:	<b>\$28,963,264</b>	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	<b>\$878</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>\$9,820,007</b>	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	<b>\$29,413,484</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>\$26,284,260</b>	<b>\$82,635,224</b>	<b>\$52,719,667</b>
Per Capita Debt:	<b>\$797</b>	<b>\$1,507</b>	<b>\$1,372</b>
General Obligation Debt over EAV:	<b>2.11%</b>	<b>14.27%</b>	<b>3.52%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$25,012,890</b>	<b>\$70,095,735</b>	<b>\$48,264,763</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$759</b>	<b>\$1,344</b>	<b>\$1,047</b>
Revenue Collected During FY 13:	<b>\$8,091,606</b>	<b>\$20,765,663</b>	<b>\$12,610,524</b>
Expenditures During FY 13:	<b>\$8,309,850</b>	<b>\$20,304,688</b>	<b>\$11,924,922</b>
Per Capita Revenue:	<b>\$245</b>	<b>\$386</b>	<b>\$287</b>
Per Capita Expenditures:	<b>\$252</b>	<b>\$377</b>	<b>\$289</b>
Operating Income (loss):	<b>-\$218,244</b>	<b>\$460,974</b>	<b>\$562,877</b>
Ratio of Retained Earnings to Expenditures:	<b>294.08%</b>	<b>430.94%</b>	<b>378.25%</b>
Ending Retained Earnings for FY 13:	<b>\$24,437,246</b>	<b>\$70,659,692</b>	<b>\$49,402,463</b>
Per Capita Ending Retained Earnings:	<b>\$741</b>	<b>\$1,359</b>	<b>\$1,125</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$392.767</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$770</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$166.357</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$146.829</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$326</b>	\$648	\$296
Per Capita Expenditures:	<b>\$288</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$19.528</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>280.80%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$412.295</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$808</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>\$24.216</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$386.333</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:	\$518.101	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.016	\$2,375	\$942
Revenue Collected During FY 13:	\$55.121	\$245,949	\$87,485
Expenditures During FY 13:	\$57.641	\$230,578	\$92,361
Per Capita Revenue:	\$108	\$656	\$233
Per Capita Expenditures:	\$113	\$653	\$252
Operating Income (loss):	-\$2.520	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	894.47%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$515.581	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.011	\$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

Woodstock Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$7,642,793</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$309</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$17,897,822</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$16,446,345</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$723</b>	\$789	\$625
Per Capita Expenditures:	<b>\$664</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$1,451,477</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>55.63%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$9,148,977</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$369</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>\$5,183,202</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$4,602,231</b>	\$647,390	\$664,612



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$24,211,431</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$977</b>	\$1,390	\$672
General Obligation Debt over EAV:	<b>0.79%</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>\$38,477,661</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1,553</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$4,893,218</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$4,795,590</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$198</b>	\$472	\$341
Per Capita Expenditures:	<b>\$194</b>	\$434	\$308
Operating Income (loss):	<b>\$97,628</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>787.22%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$37,751,921</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$1,524</b>	\$1,608	\$1,226



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Worden Village**

Unit Code: **057/135/32** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,340,457**

Equalized Assessed Valuation: **\$12,941,151**

Population: **1,044**

Employees:

    Full Time: **4**

    Part Time: **3**

    Salaries Paid: **\$199,431**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$216.566</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$207</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$515.842</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$562.676</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$494</b>	\$789	\$625
Per Capita Expenditures:	<b>\$539</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$46.834</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>37.12%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$208.851</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$200</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>\$64.040</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>\$144.811</b>	\$647,390	\$664,612



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$1,353,498</b>	\$9,138,980	\$2,661,046
Per Capita Debt:	<b>\$1,296</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>\$793,932</b>	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	<b>\$760</b>	\$1,565	\$1,188
Revenue Collected During FY 13:	<b>\$275,160</b>	\$2,871,218	\$1,231,558
Expenditures During FY 13:	<b>\$304,711</b>	\$2,644,108	\$1,136,728
Per Capita Revenue:	<b>\$264</b>	\$472	\$341
Per Capita Expenditures:	<b>\$292</b>	\$434	\$308
Operating Income (loss):	<b>-\$29,551</b>	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	<b>250.85%</b>	426.44%	351.03%
Ending Retained Earnings for FY 13:	<b>\$764,381</b>	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	<b>\$732</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>\$864,081</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>\$80</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$9,437,022</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$9,495,963</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$875</b>	\$789	\$625
Per Capita Expenditures:	<b>\$880</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>-\$58,941</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>8.48%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$805,140</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$75</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>-\$305,530</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>\$8,875,453</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$823</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.75%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$3,894,892</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$361</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$2,534,494</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$2,193,248</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$235</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$203</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>\$341,246</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>193.14%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$4,236,138</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$393</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>\$279,301</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$282</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$435,533</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$327,055</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$439</b>	\$648	\$296
Per Capita Expenditures:	<b>\$330</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$108,478</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>119.45%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$390,673</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$394</b>	\$830	\$486

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$286,435</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$104,238</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>\$579.317</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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$978.653</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$988</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$599.046</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$222.470</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$604</b>	\$656	\$233
Per Capita Expenditures:	<b>\$224</b>	\$653	\$252
Operating Income (loss):	<b>\$376.576</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>645.03%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$1.435.000</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.448</b>	\$2,407	\$947



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wyoming City

Unit Code: 087/025/30 County: Stark

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,139,966

Equalized Assessed Valuation: \$10,900,487

Population: 1,424

Employees:

    Full Time: 5

    Part Time: 3

    Salaries Paid: \$246,480

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:	\$1,188,515	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$835	\$570	\$402
Revenue Collected During FY 13:	\$741,507	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$664,519	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$521	\$789	\$625
Per Capita Expenditures:	\$467	\$754	\$593
Revenues over (under) Expenditures:	\$76,988	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	143.51%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$953,648	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$670	\$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:	\$16,334	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$937,314	\$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>\$2,575,194</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$1,808</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$5,067,498</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$3,559</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$586,030</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$711,912</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$412</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$500</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$125,882</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>737.94%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$5,253,471</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$3,689</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>\$737,232</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$1,886</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$229,175</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$269,800</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$586</b>	\$648	\$296
Per Capita Expenditures:	<b>\$690</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>-\$40,625</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>264.54%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$713,726</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$1,825</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>\$720</b>	\$118,520	\$21,864
Total Unrestricted Net Assets:	<b>\$713,006</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>\$192.989</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$494</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>\$564.883</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.445</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$160.067</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$197.748</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$409</b>	\$656	\$233
Per Capita Expenditures:	<b>\$506</b>	\$653	\$252
Operating Income (loss):	<b>-\$37.681</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>270.63%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$535.164</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.369</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>\$248.179</b>	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	<b>\$2.886</b>	\$815	\$458
Revenue Collected During FY 13:	<b>\$48.157</b>	\$258,891	\$116,644
Expenditures During FY 13:	<b>\$33.283</b>	\$253,093	\$105,918
Per Capita Revenue:	<b>\$560</b>	\$648	\$296
Per Capita Expenditures:	<b>\$387</b>	\$644	\$284
Revenues over (under) Expenditures:	<b>\$14.874</b>	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	<b>790.35%</b>	284.63%	169.99%
Ending Fund Balance for FY 13:	<b>\$263.053</b>	\$308,514	\$170,510
Per Capita Ending Fund Balance:	<b>\$3.059</b>	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,935	\$
Total Unreserved Funds:	<b>\$261.864</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: Yates City Village

Unit Code: 048/075/32 County: Knox

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$905,200

Equalized Assessed Valuation: \$7,369,769

Population: 685

Employees:

    Full Time: 2

    Part Time: 22

    Salaries Paid: \$114,817

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:	\$358,838	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$524	\$815	\$458
Revenue Collected During FY 13:	\$244,718	\$258,891	\$116,644
Expenditures During FY 13:	\$241,634	\$253,093	\$105,918
Per Capita Revenue:	\$357	\$648	\$296
Per Capita Expenditures:	\$353	\$644	\$284
Revenues over (under) Expenditures:	\$3,084	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	147.17%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$355,622	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$519	\$830	\$486
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$121,002	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$234,620	\$28,307	\$82,892



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$72.000</b>	\$446,143	\$40,000
Per Capita Debt:	<b>\$105</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>\$917.431</b>	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	<b>\$1.339</b>	\$2,375	\$942
Revenue Collected During FY 13:	<b>\$278.647</b>	\$245,949	\$87,485
Expenditures During FY 13:	<b>\$294.797</b>	\$230,578	\$92,361
Per Capita Revenue:	<b>\$407</b>	\$656	\$233
Per Capita Expenditures:	<b>\$430</b>	\$653	\$252
Operating Income (loss):	<b>-\$16.150</b>	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	<b>307.87%</b>	422.27%	345.91%
Ending Retained Earnings for FY 13:	<b>\$907.581</b>	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	<b>\$1.325</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:	\$	\$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:	\$685,768	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$381	\$1,565	\$1,188
Revenue Collected During FY 13:	\$428,007	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$388,667	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$238	\$472	\$341
Per Capita Expenditures:	\$216	\$434	\$308
Operating Income (loss):	\$39,340	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	205.62%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$799,159	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$444	\$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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>-\$109,640</b>	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	<b>-\$5</b>	\$570	\$402
Revenue Collected During FY 13:	<b>\$24,253,220</b>	\$5,680,749	\$2,501,457
Expenditures During FY 13:	<b>\$20,542,057</b>	\$5,394,004	\$2,525,307
Per Capita Revenue:	<b>\$996</b>	\$789	\$625
Per Capita Expenditures:	<b>\$843</b>	\$754	\$593
Revenues over (under) Expenditures:	<b>\$3,711,163</b>	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	<b>11.05%</b>	89.78%	72.88%
Ending Fund Balance for FY 13:	<b>\$2,270,273</b>	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	<b>\$93</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>\$2,002,169</b>	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	<b>-\$3,013,972</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>\$15,068,286</b>	<b>\$9,138,980</b>	<b>\$2,661,046</b>
Per Capita Debt:	<b>\$619</b>	<b>\$1,390</b>	<b>\$672</b>
General Obligation Debt over EAV:	<b>3.96%</b>	<b>7.52%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$6,253,713</b>	<b>\$9,407,570</b>	<b>\$3,672,063</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$257</b>	<b>\$1,565</b>	<b>\$1,188</b>
Revenue Collected During FY 13:	<b>\$4,743,922</b>	<b>\$2,871,218</b>	<b>\$1,231,558</b>
Expenditures During FY 13:	<b>\$4,992,222</b>	<b>\$2,644,108</b>	<b>\$1,136,728</b>
Per Capita Revenue:	<b>\$195</b>	<b>\$472</b>	<b>\$341</b>
Per Capita Expenditures:	<b>\$205</b>	<b>\$434</b>	<b>\$308</b>
Operating Income (loss):	<b>-\$248,300</b>	<b>\$227,111</b>	<b>\$59,431</b>
Ratio of Retained Earnings to Expenditures:	<b>120.30%</b>	<b>426.44%</b>	<b>351.03%</b>
Ending Retained Earnings for FY 13:	<b>\$6,005,413</b>	<b>\$9,640,372</b>	<b>\$3,916,685</b>
Per Capita Ending Retained Earnings:	<b>\$247</b>	<b>\$1,608</b>	<b>\$1,226</b>