



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dahlgren Village**

Unit Code: **033/020/32** County: **HAMILTON**

Fiscal Year End: **3/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$520,000**

Equalized Assessed Valuation: **\$2,003,039**

Population: **525**

Employees:

 Full Time: **3**

 Part Time: **1**

 Salaries Paid: **\$85,936**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$164,220	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$313	\$626	\$410
Revenue Collected During FY 07:	\$139,257	\$238,534	\$106,702
Expenditures During FY 07:	\$105,794	\$214,348	\$98,263
Per Capita Revenue:	\$265	\$560	\$265
Per Capita Expenditures:	\$202	\$503	\$242
Revenues over (under) Expenditures:	\$33,463	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	183.03%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$193,636	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$369	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$128,849	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$348,054	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$663	\$2,082	\$714
Revenue Collected During FY 07:	\$376,887	\$192,670	\$73,226
Expenditures During FY 07:	\$361,430	\$188,012	\$78,194
Per Capita Revenue:	\$718	\$488	\$184
Per Capita Expenditures:	\$688	\$486	\$201
Operating Income (loss):	\$15,457	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	100.58%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$363,511	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$692	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dakota Village**

Unit Code: **089/015/32** County: **STEPHENSON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$230,200**

Equalized Assessed Valuation: **\$4,419,951**

Population: **482**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$20,780**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$337,818	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$701	\$626	\$410
Revenue Collected During FY 07:	\$168,650	\$238,534	\$106,702
Expenditures During FY 07:	\$94,897	\$214,348	\$98,263
Per Capita Revenue:	\$350	\$560	\$265
Per Capita Expenditures:	\$197	\$503	\$242
Revenues over (under) Expenditures:	\$73,753	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	413.70%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$392,590	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$815	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,870	\$2,848	\$
Total Unreserved Funds:	\$386,720	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$266,831	\$367,655	\$31,000
Per Capita Debt:	\$554	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$510,015	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,058	\$2,082	\$714
Revenue Collected During FY 07:	\$93,740	\$192,670	\$73,226
Expenditures During FY 07:	\$88,000	\$188,012	\$78,194
Per Capita Revenue:	\$194	\$488	\$184
Per Capita Expenditures:	\$183	\$486	\$201
Operating Income (loss):	\$5,740	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	579.84%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$510,259	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,059	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Dallas City		
Unit Code:	034/035/30	County:	HANCOCK
Fiscal Year End:	4/30/2007		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$543,045		
Equalized Assessed Valuation:	\$6,194,810		
Population:	1,050		
Employees:			
Full Time:			3
Part Time:			8
Salaries Paid:			\$94,464

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$965,594	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$920	\$504	\$352
Revenue Collected During FY 07:	\$304,495	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$201,255	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$290	\$705	\$543
Per Capita Expenditures:	\$192	\$667	\$526
Revenues over (under) Expenditures:	\$103,240	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	523.63%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,053,834	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,004	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,053,834	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$41,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$39	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,497,967	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,427	\$1,251	\$964
Revenue Collected During FY 07:	\$204,987	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$264,718	\$2,265,573	\$984,738
Per Capita Revenue:	\$195	\$425	\$269
Per Capita Expenditures:	\$252	\$382	\$256
Operating Income (loss):	-\$59,731	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	548.98%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,453,236	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,384	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dalton City Village**

Unit Code: **070/020/32** County: **MOULTRIE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$725,300**

Equalized Assessed Valuation: **\$4,559,538**

Population: **600**

Employees:

 Full Time: **3**

 Part Time: **9**

 Salaries Paid: **\$65,042**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$103,187	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$172	\$626	\$410
Revenue Collected During FY 07:	\$154,122	\$238,534	\$106,702
Expenditures During FY 07:	\$129,790	\$214,348	\$98,263
Per Capita Revenue:	\$257	\$560	\$265
Per Capita Expenditures:	\$216	\$503	\$242
Revenues over (under) Expenditures:	\$24,332	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	98.25%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$127,519	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$213	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47,511	\$34,107	\$
Total Unrestricted Net Assets:	\$80,008	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$139,000	\$367,655	\$31,000
Per Capita Debt:	\$232	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$195,712	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$326	\$2,082	\$714
Revenue Collected During FY 07:	\$124,123	\$192,670	\$73,226
Expenditures During FY 07:	\$145,907	\$188,012	\$78,194
Per Capita Revenue:	\$207	\$488	\$184
Per Capita Expenditures:	\$243	\$486	\$201
Operating Income (loss):	-\$21,784	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	119.20%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$173,928	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$290	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dalzell Village**

Unit Code: **006/030/32** County: **BUREAU**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$559,155**

Equalized Assessed Valuation: **\$5,381,465**

Population: **717**

Employees:

 Full Time:

 Part Time: **22**

 Salaries Paid: **\$32,061**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$403,211	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$562	\$626	\$410
Revenue Collected During FY 07:	\$345,700	\$238,534	\$106,702
Expenditures During FY 07:	\$354,403	\$214,348	\$98,263
Per Capita Revenue:	\$482	\$560	\$265
Per Capita Expenditures:	\$494	\$503	\$242
Revenues over (under) Expenditures:	-\$8,703	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	111.32%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$394,508	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$550	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$138,751	\$34,107	\$
Total Unrestricted Net Assets:	\$255,757	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$296,080	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$413	\$2,082	\$714
Revenue Collected During FY 07:	\$144,141	\$192,670	\$73,226
Expenditures During FY 07:	\$143,780	\$188,012	\$78,194
Per Capita Revenue:	\$201	\$488	\$184
Per Capita Expenditures:	\$201	\$486	\$201
Operating Income (loss):	\$361	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	206.18%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$296,441	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$413	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Damiansville Village**

Unit Code: **014/037/32** County: **CLINTON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$143,050**

Equalized Assessed Valuation: **\$5,612,126**

Population: **425**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$11,470**

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$231,885	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$546	\$626	\$410
Revenue Collected During FY 07:	\$92,538	\$238,534	\$106,702
Expenditures During FY 07:	\$123,706	\$214,348	\$98,263
Per Capita Revenue:	\$218	\$560	\$265
Per Capita Expenditures:	\$291	\$503	\$242
Revenues over (under) Expenditures:	-\$31,168	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	162.25%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$200,717	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$472	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$200,717	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$976,420	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,297	\$2,082	\$714
Revenue Collected During FY 07:	\$111,397	\$192,670	\$73,226
Expenditures During FY 07:	\$118,980	\$188,012	\$78,194
Per Capita Revenue:	\$262	\$488	\$184
Per Capita Expenditures:	\$280	\$486	\$201
Operating Income (loss):	-\$7,583	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	814.29%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$968,837	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,280	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dana Village**

Unit Code: **050/015/32** County: **LASALLE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$38,900**

Equalized Assessed Valuation: **\$944,595**

Population: **171**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$3,911**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$90,758	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$531	\$626	\$410
Revenue Collected During FY 07:	\$43,729	\$238,534	\$106,702
Expenditures During FY 07:	\$27,994	\$214,348	\$98,263
Per Capita Revenue:	\$256	\$560	\$265
Per Capita Expenditures:	\$164	\$503	\$242
Revenues over (under) Expenditures:	\$15,735	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	380.41%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$106,493	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$623	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$84,107	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Danforth Village**

Unit Code: **038/045/32** County: **IROQUOIS**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$222,480**

Equalized Assessed Valuation: **\$4,514,497**

Population: **550**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$24,274**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$457,856	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$832	\$626	\$410
Revenue Collected During FY 07:	\$140,731	\$238,534	\$106,702
Expenditures During FY 07:	\$111,133	\$214,348	\$98,263
Per Capita Revenue:	\$256	\$560	\$265
Per Capita Expenditures:	\$202	\$503	\$242
Revenues over (under) Expenditures:	\$29,598	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	439.43%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$488,354	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$888	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,931	\$34,107	\$
Total Unrestricted Net Assets:	\$117,270	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$584,416	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,063	\$2,082	\$714
Revenue Collected During FY 07:	\$43,765	\$192,670	\$73,226
Expenditures During FY 07:	\$52,718	\$188,012	\$78,194
Per Capita Revenue:	\$80	\$488	\$184
Per Capita Expenditures:	\$96	\$486	\$201
Operating Income (loss):	-\$8,953	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1089.88%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$574,563	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,045	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Danvers Village**

Unit Code: **064/050/32** County: **MCLEAN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$785,805**

Equalized Assessed Valuation: **\$13,151,287**

Population: **1,183**

Employees:

 Full Time: **2**

 Part Time: **24**

 Salaries Paid: **\$187,437**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$251,278	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$212	\$504	\$352
Revenue Collected During FY 07:	\$413,043	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$333,991	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$349	\$705	\$543
Per Capita Expenditures:	\$282	\$667	\$526
Revenues over (under) Expenditures:	\$79,052	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	68.08%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$227,376	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$192	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$209,700	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,016,740	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$859	\$1,251	\$964
Revenue Collected During FY 07:	\$224,267	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$195,459	\$2,265,573	\$984,738
Per Capita Revenue:	\$190	\$425	\$269
Per Capita Expenditures:	\$165	\$382	\$256
Operating Income (loss):	\$28,808	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	593.97%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,160,963	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$981	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Danville City**

Unit Code: **092/030/30** County: **VERMILION**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$38,236,007**

Equalized Assessed Valuation: **\$342,614,643**

Population: **32,760**

Employees:

 Full Time: **259**

 Part Time: **36**

 Salaries Paid: **\$12,945,425**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$7,628,012	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$233	\$409	\$353
Revenue Collected During FY 07:	\$28,003,288	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$26,040,379	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$855	\$860	\$843
Per Capita Expenditures:	\$795	\$825	\$810
Revenues over (under) Expenditures:	\$1,962,909	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	32.28%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$8,406,849	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$257	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,714,563	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$4,817,761	\$8,588,109	\$11,470,800

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$14,855,788	\$65,742,574	\$41,290,999
Per Capita Debt:	\$453	\$1,242	\$972
General Obligation Debt over EAV:	3.42%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$7,035,964	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$215	\$1,159	\$985
Revenue Collected During FY 07:	\$5,543,689	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$4,615,053	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$169	\$296	\$246
Per Capita Expenditures:	\$141	\$270	\$220
Operating Income (loss):	\$928,636	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	178.52%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$8,238,944	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$251	\$1,224	\$993



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Darien City**

Unit Code: **022/040/30** County: **DUPAGE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,391,395**

Equalized Assessed Valuation: **\$902,763,853**

Population: **23,615**

Employees:

 Full Time: **107**

 Part Time: **12**

 Salaries Paid: **\$6,599,413**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$4,800,989	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$203	\$504	\$352
Revenue Collected During FY 07:	\$12,407,863	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$12,336,995	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$525	\$705	\$543
Per Capita Expenditures:	\$522	\$667	\$526
Revenues over (under) Expenditures:	\$70,868	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	30.02%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,703,204	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$157	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$384,217	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$3,117,621	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,816,966	\$7,233,139	\$1,769,840
Per Capita Debt:	\$204	\$1,147	\$512
General Obligation Debt over EAV:	0.49%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$6,092,204	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$258	\$1,251	\$964
Revenue Collected During FY 07:	\$3,125,627	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,944,976	\$2,265,573	\$984,738
Per Capita Revenue:	\$132	\$425	\$269
Per Capita Expenditures:	\$125	\$382	\$256
Operating Income (loss):	\$180,651	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	212.86%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$6,268,808	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$265	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Davis Village**

Unit Code: **089/020/32** County: **STEPHENSON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$127,600**

Equalized Assessed Valuation: **\$2,812,944**

Population: **700**

Employees:

 Full Time: **1**

 Part Time: **16**

 Salaries Paid: **\$61,862**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$787,167	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,125	\$626	\$410
Revenue Collected During FY 07:	\$535,475	\$238,534	\$106,702
Expenditures During FY 07:	\$541,774	\$214,348	\$98,263
Per Capita Revenue:	\$765	\$560	\$265
Per Capita Expenditures:	\$774	\$503	\$242
Revenues over (under) Expenditures:	-\$6,299	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	136.82%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$741,245	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,059	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$175,628	\$34,107	\$
Total Unrestricted Net Assets:	\$570,415	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$378,000	\$367,655	\$31,000
Per Capita Debt:	\$540	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$516,276	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$738	\$2,082	\$714
Revenue Collected During FY 07:	\$140,898	\$192,670	\$73,226
Expenditures During FY 07:	\$112,275	\$188,012	\$78,194
Per Capita Revenue:	\$201	\$488	\$184
Per Capita Expenditures:	\$160	\$486	\$201
Operating Income (loss):	\$28,623	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	520.62%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$584,522	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$835	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Davis Junction Village**

Unit Code: **071/023/32** County: **OGLE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,627,325**

Equalized Assessed Valuation: **\$30,523,285**

Population: **1,848**

Employees:

 Full Time: **4**

 Part Time: **10**

 Salaries Paid: **\$181,588**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$3,643,252	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,971	\$504	\$352
Revenue Collected During FY 07:	\$729,698	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$865,371	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$395	\$705	\$543
Per Capita Expenditures:	\$468	\$667	\$526
Revenues over (under) Expenditures:	-\$135,673	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	721.05%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$6,239,776	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$3,377	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$126,014	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$6,113,762	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$9,395,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$5,084	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$709,908	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	-\$384	\$1,251	\$964
Revenue Collected During FY 07:	\$3,724,021	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,312,642	\$2,265,573	\$984,738
Per Capita Revenue:	\$2,015	\$425	\$269
Per Capita Expenditures:	\$710	\$382	\$256
Operating Income (loss):	\$2,411,379	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	-78.52%	474.72%	342.84%
Ending Retained Earnings for FY 07:	-\$1,030,726	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	-\$558	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dawson Village**

Unit Code: **083/040/32** County: **SANGAMON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$226,325**

Equalized Assessed Valuation: **\$4,415,433**

Population: **454**

Employees:

 Full Time: **4**

 Part Time:

 Salaries Paid: **\$101,560**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$152,481	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$336	\$626	\$410
Revenue Collected During FY 07:	\$137,311	\$238,534	\$106,702
Expenditures During FY 07:	\$176,842	\$214,348	\$98,263
Per Capita Revenue:	\$302	\$560	\$265
Per Capita Expenditures:	\$390	\$503	\$242
Revenues over (under) Expenditures:	-\$39,531	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	59.67%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$105,528	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$232	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,044	\$34,107	\$
Total Unrestricted Net Assets:	\$76,573	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$238,955	\$367,655	\$31,000
Per Capita Debt:	\$526	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$514,476	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,133	\$2,082	\$714
Revenue Collected During FY 07:	\$234,950	\$192,670	\$73,226
Expenditures During FY 07:	\$298,501	\$188,012	\$78,194
Per Capita Revenue:	\$518	\$488	\$184
Per Capita Expenditures:	\$657	\$486	\$201
Operating Income (loss):	-\$63,551	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	159.91%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$477,347	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,051	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **De Pue Village**

Unit Code: **006/035/32** County: **BUREAU**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,970,200**

Equalized Assessed Valuation: **\$8,180,330**

Population: **1,850**

Employees:

 Full Time: **7**

 Part Time: **3**

 Salaries Paid: **\$295,811**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$282,821	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$153	\$504	\$352
Revenue Collected During FY 07:	\$852,023	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$872,431	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$461	\$705	\$543
Per Capita Expenditures:	\$472	\$667	\$526
Revenues over (under) Expenditures:	-\$20,408	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	30.58%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$266,765	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$144	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$294,296	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$714,725	\$7,233,139	\$1,769,840
Per Capita Debt:	\$386	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$256,890	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$139	\$1,251	\$964
Revenue Collected During FY 07:	\$388,945	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$354,840	\$2,265,573	\$984,738
Per Capita Revenue:	\$210	\$425	\$269
Per Capita Expenditures:	\$192	\$382	\$256
Operating Income (loss):	\$34,105	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	58.29%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$206,843	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$112	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **De Soto Village**

Unit Code: **039/025/32** County: **JACKSON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$908,301**

Equalized Assessed Valuation: **\$8,874,025**

Population: **1,632**

Employees:

 Full Time: **7**

 Part Time: **9**

 Salaries Paid: **\$265,092**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$356,346	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$218	\$504	\$352
Revenue Collected During FY 07:	\$557,732	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$566,160	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$342	\$705	\$543
Per Capita Expenditures:	\$347	\$667	\$526
Revenues over (under) Expenditures:	-\$8,428	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	63.23%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$357,994	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$219	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$76,458	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$263,297	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$215,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$132	\$1,147	\$512
General Obligation Debt over EAV:	1.30%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,054,438	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,259	\$1,251	\$964
Revenue Collected During FY 07:	\$477,214	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$394,772	\$2,265,573	\$984,738
Per Capita Revenue:	\$292	\$425	\$269
Per Capita Expenditures:	\$242	\$382	\$256
Operating Income (loss):	\$82,442	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	541.29%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,136,880	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,309	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Decatur City**

Unit Code: **055/020/30** County: **MACON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$142,327,781**

Equalized Assessed Valuation: **\$829,097,689**

Population: **81,860**

Employees:

 Full Time: **555**

 Part Time: **48**

 Salaries Paid: **\$27,570,822**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$17,320,499	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$212	\$409	\$353
Revenue Collected During FY 07:	\$55,094,100	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$58,511,574	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$673	\$860	\$843
Per Capita Expenditures:	\$715	\$825	\$810
Revenues over (under) Expenditures:	-\$3,417,474	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	29.17%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$17,068,411	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$209	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,407,527	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	-\$17,699,526	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$62,065,509	\$65,742,574	\$41,290,999
Per Capita Debt:	\$758	\$1,242	\$972
General Obligation Debt over EAV:	5.28%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$91,260,354	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$1,115	\$1,159	\$985
Revenue Collected During FY 07:	\$21,510,887	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$19,512,768	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$263	\$296	\$246
Per Capita Expenditures:	\$238	\$270	\$220
Operating Income (loss):	\$1,998,119	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	442.41%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$86,326,180	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$1,055	\$1,224	\$993



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Deer Creek Village**

Unit Code: **090/020/32** County: **TAZEWELL**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,096,250**

Equalized Assessed Valuation: **\$5,666,676**

Population: **605**

Employees:

 Full Time: **2**

 Part Time: **14**

 Salaries Paid: **\$166,493**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$1,006,116	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,663	\$626	\$410
Revenue Collected During FY 07:	\$677,907	\$238,534	\$106,702
Expenditures During FY 07:	\$576,066	\$214,348	\$98,263
Per Capita Revenue:	\$1,121	\$560	\$265
Per Capita Expenditures:	\$952	\$503	\$242
Revenues over (under) Expenditures:	\$101,841	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	187.41%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$1,079,632	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,785	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$259,260	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$525,572	\$367,655	\$31,000
Per Capita Debt:	\$869	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$478,294	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$791	\$2,082	\$714
Revenue Collected During FY 07:	\$150,073	\$192,670	\$73,226
Expenditures During FY 07:	\$184,443	\$188,012	\$78,194
Per Capita Revenue:	\$248	\$488	\$184
Per Capita Expenditures:	\$305	\$486	\$201
Operating Income (loss):	-\$34,370	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	245.20%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$452,249	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$748	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Deer Grove Village**

Unit Code: **098/020/32** County: **WHITESIDE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$38,090**

Equalized Assessed Valuation: **\$403,353**

Population: **48**

Employees:

 Full Time: **8**

 Part Time:

 Salaries Paid: **\$1,750**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$33,569	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$699	\$626	\$410
Revenue Collected During FY 07:	\$12,217	\$238,534	\$106,702
Expenditures During FY 07:	\$12,314	\$214,348	\$98,263
Per Capita Revenue:	\$255	\$560	\$265
Per Capita Expenditures:	\$257	\$503	\$242
Revenues over (under) Expenditures:	-\$97	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	271.82%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$33,472	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$697	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$33,828	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Deer Park Village**

Unit Code: **049/020/32** County: **LAKE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,670,651**

Equalized Assessed Valuation: **\$233,200,769**

Population: **3,239**

Employees:

 Full Time: **1**

 Part Time: **4**

 Salaries Paid: **\$138,810**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$3,303,729	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,020	\$504	\$352
Revenue Collected During FY 07:	\$3,421,013	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$4,776,109	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,056	\$705	\$543
Per Capita Expenditures:	\$1,475	\$667	\$526
Revenues over (under) Expenditures:	-\$1,355,096	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	43.34%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,070,032	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$639	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$767,569	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,932,757	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$865,200	\$7,233,139	\$1,769,840
Per Capita Debt:	\$267	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$80,265	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$25	\$1,251	\$964
Revenue Collected During FY 07:	\$199,451	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$192,371	\$2,265,573	\$984,738
Per Capita Revenue:	\$62	\$425	\$269
Per Capita Expenditures:	\$59	\$382	\$256
Operating Income (loss):	\$7,080	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	45.40%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$87,345	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$27	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Deerfield Village**

Unit Code: **049/018/32** County: **LAKE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$50,673,018**

Equalized Assessed Valuation: **\$1,245,632,882**

Population: **19,664**

Employees:

 Full Time: **108**

 Part Time: **17**

 Salaries Paid: **\$8,678,900**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$22,082,871	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,123	\$504	\$352
Revenue Collected During FY 07:	\$16,345,557	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$13,589,441	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$831	\$705	\$543
Per Capita Expenditures:	\$691	\$667	\$526
Revenues over (under) Expenditures:	\$2,756,116	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	157.92%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$21,459,857	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,091	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,088,876	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$24,185,786	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$8,585,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$437	\$1,147	\$512
General Obligation Debt over EAV:	0.69%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$18,909,491	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$962	\$1,251	\$964
Revenue Collected During FY 07:	\$8,713,704	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$8,458,268	\$2,265,573	\$984,738
Per Capita Revenue:	\$443	\$425	\$269
Per Capita Expenditures:	\$430	\$382	\$256
Operating Income (loss):	\$255,436	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	257.36%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$21,767,836	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,107	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **DeKalb City**

Unit Code: **019/015/30** County: **DEKALB**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$61,291,801**

Equalized Assessed Valuation: **\$569,806,272**

Population: **45,749**

Employees:

 Full Time: **232**

 Part Time: **53**

 Salaries Paid: **\$14,476,476**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$6,171,112	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$135	\$409	\$353
Revenue Collected During FY 07:	\$28,937,050	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$28,729,813	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$633	\$860	\$843
Per Capita Expenditures:	\$628	\$825	\$810
Revenues over (under) Expenditures:	\$207,237	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	16.46%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$4,729,941	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$103	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,159,513	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	-\$10,790,695	\$8,588,109	\$11,470,800

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$39,682,687	\$65,742,574	\$41,290,999
Per Capita Debt:	\$867	\$1,242	\$972
General Obligation Debt over EAV:	3.46%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$39,113,328	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$855	\$1,159	\$985
Revenue Collected During FY 07:	\$9,050,575	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$6,897,650	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$198	\$296	\$246
Per Capita Expenditures:	\$151	\$270	\$220
Operating Income (loss):	\$2,152,925	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	649.21%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$44,780,308	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$979	\$1,224	\$993



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Deland Village**

Unit Code: **074/030/32** County: **PIATT**

Fiscal Year End: **4/30/2007**

Accounting Method: **Combination**

Appropriation or Budget: **\$399,285**

Equalized Assessed Valuation: **\$3,545,789**

Population: **458**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$41,512**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$249,190	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$544	\$626	\$410
Revenue Collected During FY 07:	\$120,217	\$238,534	\$106,702
Expenditures During FY 07:	\$103,239	\$214,348	\$98,263
Per Capita Revenue:	\$262	\$560	\$265
Per Capita Expenditures:	\$225	\$503	\$242
Revenues over (under) Expenditures:	\$16,978	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	257.82%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$266,168	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$581	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$266,168	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$75,386	\$367,655	\$31,000
Per Capita Debt:	\$165	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$348,200	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$760	\$2,082	\$714
Revenue Collected During FY 07:	\$81,739	\$192,670	\$73,226
Expenditures During FY 07:	\$73,895	\$188,012	\$78,194
Per Capita Revenue:	\$178	\$488	\$184
Per Capita Expenditures:	\$161	\$486	\$201
Operating Income (loss):	\$7,844	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	481.82%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$356,044	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$777	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$369,640	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$209	\$1,251	\$964
Revenue Collected During FY 07:	\$322,240	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$228,896	\$2,265,573	\$984,738
Per Capita Revenue:	\$182	\$425	\$269
Per Capita Expenditures:	\$130	\$382	\$256
Operating Income (loss):	\$93,344	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	345.90%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$791,752	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$448	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Des Plaines City**

Unit Code: **016/140/30** County: **COOK**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$131,338,939**

Equalized Assessed Valuation: **\$2,110,069,506**

Population: **58,710**

Employees:

 Full Time: **498**

 Part Time: **170**

 Salaries Paid: **\$34,438,661**

Blended Component Units

Number Submitted = 2
 Firefighters' Pension Fund
 Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$11,592,426	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$197	\$409	\$353
Revenue Collected During FY 07:	\$61,405,202	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$67,590,221	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$1,046	\$860	\$843
Per Capita Expenditures:	\$1,151	\$825	\$810
Revenues over (under) Expenditures:	-\$6,185,019	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	9.33%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$6,304,506	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$107	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,848,350	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$4,594,811	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$92,943,235	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,583	\$1,242	\$972
General Obligation Debt over EAV:	4.26%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$37,670,636	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$642	\$1,159	\$985
Revenue Collected During FY 07:	\$15,565,738	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$14,596,035	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$265	\$296	\$246
Per Capita Expenditures:	\$249	\$270	\$220
Operating Income (loss):	\$969,703	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	263.29%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$38,430,265	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$655	\$1,224	\$993



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dewitt Village**

Unit Code: **020/015/32** County: **DEWITT**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$50,810**

Equalized Assessed Valuation: **\$1,687,856**

Population: **188**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$14,415**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$63,689	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$339	\$626	\$410
Revenue Collected During FY 07:	\$49,310	\$238,534	\$106,702
Expenditures During FY 07:	\$57,303	\$214,348	\$98,263
Per Capita Revenue:	\$262	\$560	\$265
Per Capita Expenditures:	\$305	\$503	\$242
Revenues over (under) Expenditures:	-\$7,993	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	86.72%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$49,696	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$264	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,321	\$34,107	\$
Total Unrestricted Net Assets:	\$46,375	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$98,168	\$367,655	\$31,000
Per Capita Debt:	\$522	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$163,285	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$869	\$2,082	\$714
Revenue Collected During FY 07:	\$37,672	\$192,670	\$73,226
Expenditures During FY 07:	\$42,896	\$188,012	\$78,194
Per Capita Revenue:	\$200	\$488	\$184
Per Capita Expenditures:	\$228	\$486	\$201
Operating Income (loss):	-\$5,224	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	16.61%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$7,124	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$38	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Diamond Village**

Unit Code: **032/030/32** County: **GRUNDY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,925,400**

Equalized Assessed Valuation: **\$39,597,614**

Population: **1,396**

Employees:

 Full Time: **4**

 Part Time: **2**

 Salaries Paid: **\$220,150**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$637,954	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$457	\$504	\$352
Revenue Collected During FY 07:	\$647,578	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$520,571	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$464	\$705	\$543
Per Capita Expenditures:	\$373	\$667	\$526
Revenues over (under) Expenditures:	\$127,007	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	148.45%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$772,791	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$554	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,947	\$2,949	\$
Total Unreserved Funds:	\$770,844	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$220,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$158	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$952,563	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$682	\$1,251	\$964
Revenue Collected During FY 07:	\$847,186	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$541,437	\$2,265,573	\$984,738
Per Capita Revenue:	\$607	\$425	\$269
Per Capita Expenditures:	\$388	\$382	\$256
Operating Income (loss):	\$305,749	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	232.40%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,258,312	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$901	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dieterich Village**

Unit Code: **025/020/32** County: **EFFINGHAM**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,054,200**

Equalized Assessed Valuation: **\$5,278,257**

Population: **591**

Employees:

 Full Time: **2**

 Part Time: **3**

 Salaries Paid: **\$146,625**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$1,544,394	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$2,613	\$626	\$410
Revenue Collected During FY 07:	\$476,209	\$238,534	\$106,702
Expenditures During FY 07:	\$414,865	\$214,348	\$98,263
Per Capita Revenue:	\$806	\$560	\$265
Per Capita Expenditures:	\$702	\$503	\$242
Revenues over (under) Expenditures:	\$61,344	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	387.05%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$1,605,738	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$2,717	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$242,208	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$240,393	\$367,655	\$31,000
Per Capita Debt:	\$407	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$620,488	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,050	\$2,082	\$714
Revenue Collected During FY 07:	\$123,920	\$192,670	\$73,226
Expenditures During FY 07:	\$142,681	\$188,012	\$78,194
Per Capita Revenue:	\$210	\$488	\$184
Per Capita Expenditures:	\$241	\$486	\$201
Operating Income (loss):	-\$18,761	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	421.73%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$601,727	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,018	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Divernon Village**

Unit Code: **083/045/32** County: **SANGAMON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,565,500**

Equalized Assessed Valuation: **\$12,299,455**

Population: **1,201**

Employees:

 Full Time: **5**

 Part Time: **21**

 Salaries Paid: **\$250,758**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$438,789	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$365	\$504	\$352
Revenue Collected During FY 07:	\$364,366	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$416,409	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$303	\$705	\$543
Per Capita Expenditures:	\$347	\$667	\$526
Revenues over (under) Expenditures:	-\$52,043	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	92.88%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$386,746	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$322	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$386,746	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$326,812	\$7,233,139	\$1,769,840
Per Capita Debt:	\$272	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,798,509	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,498	\$1,251	\$964
Revenue Collected During FY 07:	\$1,130,421	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,078,466	\$2,265,573	\$984,738
Per Capita Revenue:	\$941	\$425	\$269
Per Capita Expenditures:	\$898	\$382	\$256
Operating Income (loss):	\$51,955	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	171.58%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,850,464	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,541	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dix Village**

Unit Code: **041/025/32** County: **JEFFERSON**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$174,354**

Equalized Assessed Valuation: **\$3,439,984**

Population: **500**

Employees:

 Full Time: **8**

 Part Time:

 Salaries Paid: **\$8,490**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$86,623	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$173	\$626	\$410
Revenue Collected During FY 07:	\$117,133	\$238,534	\$106,702
Expenditures During FY 07:	\$66,461	\$214,348	\$98,263
Per Capita Revenue:	\$234	\$560	\$265
Per Capita Expenditures:	\$133	\$503	\$242
Revenues over (under) Expenditures:	\$50,672	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	206.58%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$137,295	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$275	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$137,295	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743



FISCAL YEAR 2007

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 07:	\$7,814,307	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$490	\$504	\$352
Revenue Collected During FY 07:	\$11,064,355	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$8,678,395	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$694	\$705	\$543
Per Capita Expenditures:	\$544	\$667	\$526
Revenues over (under) Expenditures:	\$2,385,960	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	90.19%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$7,827,267	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$491	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,264,053	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$509,429	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$25,705,394	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,613	\$1,147	\$512
General Obligation Debt over EAV:	4.43%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$19,362,460	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,215	\$1,251	\$964
Revenue Collected During FY 07:	\$5,570,162	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$4,519,909	\$2,265,573	\$984,738
Per Capita Revenue:	\$349	\$425	\$269
Per Capita Expenditures:	\$284	\$382	\$256
Operating Income (loss):	\$1,050,253	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	416.29%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$18,815,713	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,180	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dongola Village**

Unit Code: **091/025/32** County: **UNION**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$754,450**

Equalized Assessed Valuation: **\$3,107,941**

Population: **800**

Employees:

 Full Time: **3**

 Part Time: **11**

 Salaries Paid: **\$126,213**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$164,680	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$206	\$626	\$410
Revenue Collected During FY 07:	\$271,724	\$238,534	\$106,702
Expenditures During FY 07:	\$242,611	\$214,348	\$98,263
Per Capita Revenue:	\$340	\$560	\$265
Per Capita Expenditures:	\$303	\$503	\$242
Revenues over (under) Expenditures:	\$29,113	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	79.88%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$193,793	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$242	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$98,311	\$34,107	\$
Total Unrestricted Net Assets:	\$95,482	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,503,335	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,879	\$2,082	\$714
Revenue Collected During FY 07:	\$238,010	\$192,670	\$73,226
Expenditures During FY 07:	\$250,974	\$188,012	\$78,194
Per Capita Revenue:	\$298	\$488	\$184
Per Capita Expenditures:	\$314	\$486	\$201
Operating Income (loss):	-\$12,964	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	593.83%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,490,371	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,863	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$64,278	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$265	\$626	\$410
Revenue Collected During FY 07:	\$61,575	\$238,534	\$106,702
Expenditures During FY 07:	\$51,932	\$214,348	\$98,263
Per Capita Revenue:	\$253	\$560	\$265
Per Capita Expenditures:	\$214	\$503	\$242
Revenues over (under) Expenditures:	\$9,643	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	142.34%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$73,921	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$304	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$73,921	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$527,000	\$367,655	\$31,000
Per Capita Debt:	\$2,169	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,526,079	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$6,280	\$2,082	\$714
Revenue Collected During FY 07:	\$120,680	\$192,670	\$73,226
Expenditures During FY 07:	\$166,174	\$188,012	\$78,194
Per Capita Revenue:	\$497	\$488	\$184
Per Capita Expenditures:	\$684	\$486	\$201
Operating Income (loss):	-\$45,494	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	890.98%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,480,585	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$6,093	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Donovan Village**

Unit Code: **038/050/32** County: **IROQUOIS**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$254,800**

Equalized Assessed Valuation: **\$1,956,160**

Population: **351**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$14,382**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$197,188	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$562	\$626	\$410
Revenue Collected During FY 07:	\$64,383	\$238,534	\$106,702
Expenditures During FY 07:	\$71,408	\$214,348	\$98,263
Per Capita Revenue:	\$183	\$560	\$265
Per Capita Expenditures:	\$203	\$503	\$242
Revenues over (under) Expenditures:	-\$7,025	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	266.30%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$190,163	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$542	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,467	\$2,848	\$
Total Unreserved Funds:	\$187,696	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$28,476	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$81	\$2,082	\$714
Revenue Collected During FY 07:	\$38,134	\$192,670	\$73,226
Expenditures During FY 07:	\$42,906	\$188,012	\$78,194
Per Capita Revenue:	\$109	\$488	\$184
Per Capita Expenditures:	\$122	\$486	\$201
Operating Income (loss):	-\$4,772	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	55.25%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$23,704	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$68	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dorchester Village**

Unit Code: **056/035/32** County: **MACOUPIN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Combination**

Appropriation or Budget: **\$117,300**

Equalized Assessed Valuation: **\$929,977**

Population: **150**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$8,106**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$127,560	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$850	\$626	\$410
Revenue Collected During FY 07:	\$31,479	\$238,534	\$106,702
Expenditures During FY 07:	\$27,234	\$214,348	\$98,263
Per Capita Revenue:	\$210	\$560	\$265
Per Capita Expenditures:	\$182	\$503	\$242
Revenues over (under) Expenditures:	\$4,245	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	490.57%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$133,602	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$891	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,239	\$34,107	\$
Total Unrestricted Net Assets:	\$126,363	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$159,619	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,064	\$2,082	\$714
Revenue Collected During FY 07:	\$89,550	\$192,670	\$73,226
Expenditures During FY 07:	\$86,564	\$188,012	\$78,194
Per Capita Revenue:	\$597	\$488	\$184
Per Capita Expenditures:	\$577	\$486	\$201
Operating Income (loss):	\$2,986	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	185.77%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$160,808	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,072	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dover Village**

Unit Code: **006/040/32** County: **BUREAU**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$30,550**

Equalized Assessed Valuation: **\$990,131**

Population: **172**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$74,356	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$432	\$626	\$410
Revenue Collected During FY 07:	\$47,992	\$238,534	\$106,702
Expenditures During FY 07:	\$24,776	\$214,348	\$98,263
Per Capita Revenue:	\$279	\$560	\$265
Per Capita Expenditures:	\$144	\$503	\$242
Revenues over (under) Expenditures:	\$23,216	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	370.52%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$91,799	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$534	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text"/> \$	\$2,848	\$
Total Unreserved Funds:	<input type="text"/> \$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,467	\$34,107	\$
Total Unrestricted Net Assets:	\$67,332	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$133,800	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$778	\$2,082	\$714
Revenue Collected During FY 07:	\$19,930	\$192,670	\$73,226
Expenditures During FY 07:	\$29,539	\$188,012	\$78,194
Per Capita Revenue:	\$116	\$488	\$184
Per Capita Expenditures:	\$172	\$486	\$201
Operating Income (loss):	-\$9,609	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	439.97%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$129,964	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$756	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dowell Village**

Unit Code: **039/030/32** County: **JACKSON**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$716,725**

Equalized Assessed Valuation: **\$1,158,173**

Population: **530**

Employees:

 Full Time: **5**

 Part Time: **1**

 Salaries Paid: **\$79,813**

Blended Component Units

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 07:	\$252,561	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$477	\$626	\$410
Revenue Collected During FY 07:	\$192,503	\$238,534	\$106,702
Expenditures During FY 07:	\$161,740	\$214,348	\$98,263
Per Capita Revenue:	\$363	\$560	\$265
Per Capita Expenditures:	\$305	\$503	\$242
Revenues over (under) Expenditures:	\$30,763	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	252.80%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$408,874	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$771	\$673	\$447
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$408,874	\$30,438	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$90,000	\$367,655	\$31,000
Per Capita Debt:	\$170	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$258,159	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$487	\$2,082	\$714
Revenue Collected During FY 07:	\$385,628	\$192,670	\$73,226
Expenditures During FY 07:	\$364,833	\$188,012	\$78,194
Per Capita Revenue:	\$728	\$488	\$184
Per Capita Expenditures:	\$688	\$486	\$201
Operating Income (loss):	\$20,795	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	78.27%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$285,554	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$539	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Downers Grove Village**

Unit Code: **022/042/32** County: **DUPAGE**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$100,631,031**

Equalized Assessed Valuation: **\$2,413,044,414**

Population: **49,543**

Employees:

 Full Time: **336**

 Part Time: **95**

 Salaries Paid: **\$31,540,465**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$20,385,012	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$411	\$409	\$353
Revenue Collected During FY 07:	\$45,829,417	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$45,069,251	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$925	\$860	\$843
Per Capita Expenditures:	\$910	\$825	\$810
Revenues over (under) Expenditures:	\$760,166	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	41.16%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$18,552,029	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$374	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,007,262	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$19,581,136	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$54,111,332	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,092	\$1,242	\$972
General Obligation Debt over EAV:	2.04%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$29,636,758	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$598	\$1,159	\$985
Revenue Collected During FY 07:	\$12,405,741	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$8,172,712	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$250	\$296	\$246
Per Capita Expenditures:	\$165	\$270	\$220
Operating Income (loss):	\$4,233,029	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	404.09%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$33,024,909	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$667	\$1,224	\$993



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Downs Village**

Unit Code: **064/055/32** County: **MCLEAN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,049,570**

Equalized Assessed Valuation: **\$12,252,299**

Population: **776**

Employees:

 Full Time:

 Part Time: **19**

 Salaries Paid: **\$88,221**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$202,970	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$262	\$626	\$410
Revenue Collected During FY 07:	\$596,588	\$238,534	\$106,702
Expenditures During FY 07:	\$538,612	\$214,348	\$98,263
Per Capita Revenue:	\$769	\$560	\$265
Per Capita Expenditures:	\$694	\$503	\$242
Revenues over (under) Expenditures:	\$57,976	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	64.05%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$344,992	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$445	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$375,684	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$454,541	\$367,655	\$31,000
Per Capita Debt:	\$586	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$356,703	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$460	\$2,082	\$714
Revenue Collected During FY 07:	\$128,215	\$192,670	\$73,226
Expenditures During FY 07:	\$189,605	\$188,012	\$78,194
Per Capita Revenue:	\$165	\$488	\$184
Per Capita Expenditures:	\$244	\$486	\$201
Operating Income (loss):	-\$61,390	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	155.79%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$295,380	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$381	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Du Bois Village**

Unit Code: **095/020/32** County: **WASHINGTON**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$109,985**

Equalized Assessed Valuation: **\$1,318,794**

Population: **225**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$14,224**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$37,631	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$167	\$626	\$410
Revenue Collected During FY 07:	\$60,793	\$238,534	\$106,702
Expenditures During FY 07:	\$48,959	\$214,348	\$98,263
Per Capita Revenue:	\$270	\$560	\$265
Per Capita Expenditures:	\$218	\$503	\$242
Revenues over (under) Expenditures:	\$11,834	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	92.21%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$45,144	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$201	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$65,112	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$157,000	\$367,655	\$31,000
Per Capita Debt:	\$698	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$880,028	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$3,911	\$2,082	\$714
Revenue Collected During FY 07:	\$84,329	\$192,670	\$73,226
Expenditures During FY 07:	\$111,225	\$188,012	\$78,194
Per Capita Revenue:	\$375	\$488	\$184
Per Capita Expenditures:	\$494	\$486	\$201
Operating Income (loss):	-\$26,896	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	770.92%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$857,453	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$3,811	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Du Quoin City**

Unit Code: **073/015/30** County: **PERRY**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,032,374**

Equalized Assessed Valuation: **\$38,097,208**

Population: **6,648**

Employees:

 Full Time: **41**

 Part Time: **40**

 Salaries Paid: **\$2,075,061**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$5,373,095	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$808	\$504	\$352
Revenue Collected During FY 07:	\$3,755,340	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$4,030,891	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$565	\$705	\$543
Per Capita Expenditures:	\$606	\$667	\$526
Revenues over (under) Expenditures:	-\$275,551	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	120.93%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$4,874,517	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$733	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,668,873	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$242,554	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$6,507,436	\$7,233,139	\$1,769,840
Per Capita Debt:	\$979	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,902,464	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$437	\$1,251	\$964
Revenue Collected During FY 07:	\$2,290,068	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,898,450	\$2,265,573	\$984,738
Per Capita Revenue:	\$344	\$425	\$269
Per Capita Expenditures:	\$286	\$382	\$256
Operating Income (loss):	\$391,618	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	173.51%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,294,008	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$495	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dunfermline Village**

Unit Code: **029/040/32** County: **FULTON**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$113,300**

Equalized Assessed Valuation: **\$2,046,300**

Population: **262**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$121,102	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$462	\$626	\$410
Revenue Collected During FY 07:	\$65,720	\$238,534	\$106,702
Expenditures During FY 07:	\$74,728	\$214,348	\$98,263
Per Capita Revenue:	\$251	\$560	\$265
Per Capita Expenditures:	\$285	\$503	\$242
Revenues over (under) Expenditures:	-\$9,008	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	150.00%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$112,094	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$428	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$112,094	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Dunlap Village**

Unit Code: **072/030/32** County: **PEORIA**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$791,750**

Equalized Assessed Valuation: **\$23,492,495**

Population: **1,321**

Employees:

 Full Time: **2**

 Part Time: **3**

 Salaries Paid: **\$100,865**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$871,688	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$660	\$504	\$352
Revenue Collected During FY 07:	\$417,666	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$224,302	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$316	\$705	\$543
Per Capita Expenditures:	\$170	\$667	\$526
Revenues over (under) Expenditures:	\$193,364	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	474.83%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,065,052	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$806	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,065,052	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,425,999	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,079	\$1,251	\$964
Revenue Collected During FY 07:	\$379,606	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$200,830	\$2,265,573	\$984,738
Per Capita Revenue:	\$287	\$425	\$269
Per Capita Expenditures:	\$152	\$382	\$256
Operating Income (loss):	\$178,776	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	799.07%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,604,775	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,215	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Dupo Village**

Unit Code: **088/040/32** County: **ST. CLAIR**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,062,268**

Equalized Assessed Valuation: **\$41,448,352**

Population: **4,007**

Employees:

 Full Time: **21**

 Part Time: **12**

 Salaries Paid: **\$1,058,785**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$346,642	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$87	\$504	\$352
Revenue Collected During FY 07:	\$1,796,100	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,782,200	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$448	\$705	\$543
Per Capita Expenditures:	\$445	\$667	\$526
Revenues over (under) Expenditures:	\$13,900	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	27.85%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$496,414	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$124	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$14,410	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,616,157	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,152	\$1,147	\$512
General Obligation Debt over EAV:	2.49%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,658,604	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,163	\$1,251	\$964
Revenue Collected During FY 07:	\$2,969,619	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,332,522	\$2,265,573	\$984,738
Per Capita Revenue:	\$741	\$425	\$269
Per Capita Expenditures:	\$582	\$382	\$256
Operating Income (loss):	\$637,097	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	227.40%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$5,304,063	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,324	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Durand Village**

Unit Code: **101/015/32** County: **WINNEBAGO**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,027,182**

Equalized Assessed Valuation: **\$18,475,456**

Population: **1,081**

Employees:

 Full Time: **4**

 Part Time: **10**

 Salaries Paid: **\$220,438**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$611,379	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$566	\$504	\$352
Revenue Collected During FY 07:	\$508,231	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$426,464	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$470	\$705	\$543
Per Capita Expenditures:	\$395	\$667	\$526
Revenues over (under) Expenditures:	\$81,767	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	162.53%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$693,146	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$641	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$107,831	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$565,113	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,426,392	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,320	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,138,725	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,053	\$1,251	\$964
Revenue Collected During FY 07:	\$487,219	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$427,024	\$2,265,573	\$984,738
Per Capita Revenue:	\$451	\$425	\$269
Per Capita Expenditures:	\$395	\$382	\$256
Operating Income (loss):	\$60,195	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	280.76%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,198,920	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,109	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Dwight Village**

Unit Code: **053/030/32** County: **LIVINGSTON**

Fiscal Year End: **3/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,254,230**

Equalized Assessed Valuation: **\$70,715,031**

Population: **4,335**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$1,171,523**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$645,969	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$149	\$504	\$352
Revenue Collected During FY 07:	\$3,134,889	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,841,725	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$723	\$705	\$543
Per Capita Expenditures:	\$656	\$667	\$526
Revenues over (under) Expenditures:	\$293,164	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	27.36%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$777,438	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$179	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$537,911	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$646,436	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$7,005,974	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,616	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,421,486	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,020	\$1,251	\$964
Revenue Collected During FY 07:	\$1,663,592	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,275,072	\$2,265,573	\$984,738
Per Capita Revenue:	\$384	\$425	\$269
Per Capita Expenditures:	\$294	\$382	\$256
Operating Income (loss):	\$388,520	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	372.90%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$4,754,804	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,097	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Eagarville Village**

Unit Code: **056/040/32** County: **MACOUPIN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$70,000**

Equalized Assessed Valuation: **\$538,284**

Population: **155**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$8,460**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$29,373	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$190	\$626	\$410
Revenue Collected During FY 07:	\$30,677	\$238,534	\$106,702
Expenditures During FY 07:	\$25,207	\$214,348	\$98,263
Per Capita Revenue:	\$198	\$560	\$265
Per Capita Expenditures:	\$163	\$503	\$242
Revenues over (under) Expenditures:	\$5,470	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	138.23%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$34,843	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$225	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,919	\$34,107	\$
Total Unrestricted Net Assets:	\$14,924	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$18,379	\$367,655	\$31,000
Per Capita Debt:	\$119	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$636,991	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$4,110	\$2,082	\$714
Revenue Collected During FY 07:	\$30,351	\$192,670	\$73,226
Expenditures During FY 07:	\$41,759	\$188,012	\$78,194
Per Capita Revenue:	\$196	\$488	\$184
Per Capita Expenditures:	\$269	\$486	\$201
Operating Income (loss):	-\$11,408	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1498.08%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$625,583	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$4,036	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,997,203	\$7,233,139	\$1,769,840
Per Capita Debt:	\$2,248	\$1,147	\$512
General Obligation Debt over EAV:	0.14%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,298,063	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,855	\$1,251	\$964
Revenue Collected During FY 07:	\$683,996	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$663,230	\$2,265,573	\$984,738
Per Capita Revenue:	\$385	\$425	\$269
Per Capita Expenditures:	\$373	\$382	\$256
Operating Income (loss):	\$20,766	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	525.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,481,932	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,958	\$1,346	\$983



FISCAL YEAR 2007

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 07:	\$6,752,257	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$989	\$504	\$352
Revenue Collected During FY 07:	\$4,684,955	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$5,350,813	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$686	\$705	\$543
Per Capita Expenditures:	\$783	\$667	\$526
Revenues over (under) Expenditures:	-\$665,858	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	115.35%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$6,172,261	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$904	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$4,841,582	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,417,775	\$7,233,139	\$1,769,840
Per Capita Debt:	\$354	\$1,147	\$512
General Obligation Debt over EAV:	2.54%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$8,556,183	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,253	\$1,251	\$964
Revenue Collected During FY 07:	\$1,554,747	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,926,364	\$2,265,573	\$984,738
Per Capita Revenue:	\$228	\$425	\$269
Per Capita Expenditures:	\$282	\$382	\$256
Operating Income (loss):	-\$371,617	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	428.02%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$8,245,254	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,207	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$93,924	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$776	\$626	\$410
Revenue Collected During FY 07:	\$27,508	\$238,534	\$106,702
Expenditures During FY 07:	\$14,921	\$214,348	\$98,263
Per Capita Revenue:	\$227	\$560	\$265
Per Capita Expenditures:	\$123	\$503	\$242
Revenues over (under) Expenditures:	\$12,587	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	713.83%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$106,511	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$880	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,133	\$34,107	\$
Total Unrestricted Net Assets:	\$98,378	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$139,502	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$319	\$626	\$410
Revenue Collected During FY 07:	\$70,513	\$238,534	\$106,702
Expenditures During FY 07:	\$63,047	\$214,348	\$98,263
Per Capita Revenue:	\$161	\$560	\$265
Per Capita Expenditures:	\$144	\$503	\$242
Revenues over (under) Expenditures:	\$7,466	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	229.14%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$144,468	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$331	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,029	\$34,107	\$
Total Unrestricted Net Assets:	\$71,604	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$327,000	\$367,655	\$31,000
Per Capita Debt:	\$748	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$788,788	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,805	\$2,082	\$714
Revenue Collected During FY 07:	\$43,657	\$192,670	\$73,226
Expenditures During FY 07:	\$55,585	\$188,012	\$78,194
Per Capita Revenue:	\$100	\$488	\$184
Per Capita Expenditures:	\$127	\$486	\$201
Operating Income (loss):	-\$11,928	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1402.10%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$779,360	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,783	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$152,374	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$564	\$626	\$410
Revenue Collected During FY 07:	\$224,032	\$238,534	\$106,702
Expenditures During FY 07:	\$247,406	\$214,348	\$98,263
Per Capita Revenue:	\$830	\$560	\$265
Per Capita Expenditures:	\$916	\$503	\$242
Revenues over (under) Expenditures:	-\$23,374	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	52.14%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$129,000	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$478	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$129,003	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$253,551	\$367,655	\$31,000
Per Capita Debt:	\$939	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743



FISCAL YEAR 2007

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 07:	\$418,156	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$210	\$504	\$352
Revenue Collected During FY 07:	\$1,413,063	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,312,631	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$708	\$705	\$543
Per Capita Expenditures:	\$658	\$667	\$526
Revenues over (under) Expenditures:	\$100,432	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	34.86%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$457,638	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$229	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$513,619	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$57,965	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$548,052	\$7,233,139	\$1,769,840
Per Capita Debt:	\$275	\$1,147	\$512
General Obligation Debt over EAV:	0.70%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$326,798	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$164	\$1,251	\$964
Revenue Collected During FY 07:	\$493,005	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$365,115	\$2,265,573	\$984,738
Per Capita Revenue:	\$247	\$425	\$269
Per Capita Expenditures:	\$183	\$382	\$256
Operating Income (loss):	\$127,890	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	108.82%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$397,323	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$199	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **East Dundee Village**

Unit Code: **045/030/32** County: **KANE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,818,177**

Equalized Assessed Valuation: **\$121,877,843**

Population: **2,955**

Employees:

 Full Time: **33**

 Part Time: **37**

 Salaries Paid: **\$2,037,170**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$2,959,302	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,001	\$504	\$352
Revenue Collected During FY 07:	\$4,978,331	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,801,355	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,685	\$705	\$543
Per Capita Expenditures:	\$1,286	\$667	\$526
Revenues over (under) Expenditures:	\$1,176,976	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	87.77%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,336,278	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,129	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$970,612	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$137,314	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$13,358,489	\$7,233,139	\$1,769,840
Per Capita Debt:	\$4,521	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$8,422,188	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,850	\$1,251	\$964
Revenue Collected During FY 07:	\$1,356,164	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,754,714	\$2,265,573	\$984,738
Per Capita Revenue:	\$459	\$425	\$269
Per Capita Expenditures:	\$594	\$382	\$256
Operating Income (loss):	-\$398,550	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	502.85%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$8,823,638	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,986	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **East Galesburg Village**

Unit Code: **048/020/32** County: **KNOX**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,056,070**

Equalized Assessed Valuation: **\$7,920,602**

Population: **799**

Employees:

 Full Time: **3**

 Part Time: **16**

 Salaries Paid: **\$95,221**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$173,292	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$217	\$626	\$410
Revenue Collected During FY 07:	\$255,254	\$238,534	\$106,702
Expenditures During FY 07:	\$271,304	\$214,348	\$98,263
Per Capita Revenue:	\$319	\$560	\$265
Per Capita Expenditures:	\$340	\$503	\$242
Revenues over (under) Expenditures:	-\$16,050	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	63.37%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$171,928	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$215	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,252	\$34,107	\$
Total Unrestricted Net Assets:	\$166,676	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$483,997	\$367,655	\$31,000
Per Capita Debt:	\$606	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,328,455	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,663	\$2,082	\$714
Revenue Collected During FY 07:	\$166,721	\$192,670	\$73,226
Expenditures During FY 07:	\$195,396	\$188,012	\$78,194
Per Capita Revenue:	\$209	\$488	\$184
Per Capita Expenditures:	\$245	\$486	\$201
Operating Income (loss):	-\$28,675	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	657.69%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,285,094	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,608	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$413,342	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,766	\$626	\$410
Revenue Collected During FY 07:	\$161,451	\$238,534	\$106,702
Expenditures During FY 07:	\$115,015	\$214,348	\$98,263
Per Capita Revenue:	\$690	\$560	\$265
Per Capita Expenditures:	\$492	\$503	\$242
Revenues over (under) Expenditures:	\$46,436	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	399.75%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$459,778	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,965	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,896	\$34,107	\$
Total Unrestricted Net Assets:	\$416,993	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$166,000	\$367,655	\$31,000
Per Capita Debt:	\$709	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$391,716	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,674	\$2,082	\$714
Revenue Collected During FY 07:	\$26,077	\$192,670	\$73,226
Expenditures During FY 07:	\$29,938	\$188,012	\$78,194
Per Capita Revenue:	\$111	\$488	\$184
Per Capita Expenditures:	\$128	\$486	\$201
Operating Income (loss):	-\$3,861	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1295.53%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$387,855	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,658	\$2,098	\$743



FISCAL YEAR 2007

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 07:	\$856,657	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$534	\$504	\$352
Revenue Collected During FY 07:	\$1,942,800	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,955,644	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,212	\$705	\$543
Per Capita Expenditures:	\$1,220	\$667	\$526
Revenues over (under) Expenditures:	-\$12,844	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	43.07%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$842,217	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$525	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$230,633	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$958,191	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,645,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,026	\$1,147	\$512
General Obligation Debt over EAV:	3.92%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,162,185	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,596	\$1,251	\$964
Revenue Collected During FY 07:	\$3,155,925	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,025,495	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,969	\$425	\$269
Per Capita Expenditures:	\$640	\$382	\$256
Operating Income (loss):	\$2,130,430	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	716.36%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$7,346,257	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$4,583	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$26,886,719	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,255	\$1,147	\$512
General Obligation Debt over EAV:	10.94%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$23,982,398	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,119	\$1,251	\$964
Revenue Collected During FY 07:	\$6,435,125	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$7,375,727	\$2,265,573	\$984,738
Per Capita Revenue:	\$300	\$425	\$269
Per Capita Expenditures:	\$344	\$382	\$256
Operating Income (loss):	-\$940,602	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	317.39%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$23,409,694	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,092	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 2
 Firefighter's Pension Fund
 Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$16,459,137	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$711	\$504	\$352
Revenue Collected During FY 07:	\$31,594,307	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$28,893,177	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,365	\$705	\$543
Per Capita Expenditures:	\$1,249	\$667	\$526
Revenues over (under) Expenditures:	\$2,701,130	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	66.08%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$19,092,665	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$825	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,367,531	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$16,214,380	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$57,508,572	\$7,233,139	\$1,769,840
Per Capita Debt:	\$2,485	\$1,147	\$512
General Obligation Debt over EAV:	8.79%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$35,252,432	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,523	\$1,251	\$964
Revenue Collected During FY 07:	\$7,506,214	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$8,825,616	\$2,265,573	\$984,738
Per Capita Revenue:	\$324	\$425	\$269
Per Capita Expenditures:	\$381	\$382	\$256
Operating Income (loss):	-\$1,319,402	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	388.71%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$34,305,684	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,483	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$137,622	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$394	\$626	\$410
Revenue Collected During FY 07:	\$105,105	\$238,534	\$106,702
Expenditures During FY 07:	\$94,607	\$214,348	\$98,263
Per Capita Revenue:	\$301	\$560	\$265
Per Capita Expenditures:	\$271	\$503	\$242
Revenues over (under) Expenditures:	\$10,498	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	181.07%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$171,307	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$491	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$125,656	\$34,107	\$
Total Unrestricted Net Assets:	\$22,464	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$63,957	\$367,655	\$31,000
Per Capita Debt:	\$183	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$281,952	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$808	\$2,082	\$714
Revenue Collected During FY 07:	\$57,859	\$192,670	\$73,226
Expenditures During FY 07:	\$61,182	\$188,012	\$78,194
Per Capita Revenue:	\$166	\$488	\$184
Per Capita Expenditures:	\$175	\$486	\$201
Operating Income (loss):	-\$3,323	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	455.41%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$278,629	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$798	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$174,852	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,457	\$626	\$410
Revenue Collected During FY 07:	\$49,095	\$238,534	\$106,702
Expenditures During FY 07:	\$26,635	\$214,348	\$98,263
Per Capita Revenue:	\$409	\$560	\$265
Per Capita Expenditures:	\$222	\$503	\$242
Revenues over (under) Expenditures:	\$22,460	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	750.76%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$199,966	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,666	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,388	\$34,107	\$
Total Unrestricted Net Assets:	\$112,848	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$130,000	\$367,655	\$31,000
Per Capita Debt:	\$1,083	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$673,154	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$5,610	\$2,082	\$714
Revenue Collected During FY 07:	\$19,585	\$192,670	\$73,226
Expenditures During FY 07:	\$43,499	\$188,012	\$78,194
Per Capita Revenue:	\$163	\$488	\$184
Per Capita Expenditures:	\$362	\$486	\$201
Operating Income (loss):	-\$23,914	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1492.54%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$649,240	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$5,410	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Edgewood Village**

Unit Code: **025/025/32** County: **EFFINGHAM**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$557,700**

Equalized Assessed Valuation: **\$2,343,573**

Population: **527**

Employees:

 Full Time: **1**

 Part Time: **10**

 Salaries Paid: **\$65,214**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$161,601	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$307	\$626	\$410
Revenue Collected During FY 07:	\$158,602	\$238,534	\$106,702
Expenditures During FY 07:	\$120,700	\$214,348	\$98,263
Per Capita Revenue:	\$301	\$560	\$265
Per Capita Expenditures:	\$229	\$503	\$242
Revenues over (under) Expenditures:	\$37,902	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	159.20%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$192,152	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$365	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,755	\$34,107	\$
Total Unrestricted Net Assets:	\$152,397	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$290,000	\$367,655	\$31,000
Per Capita Debt:	\$550	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$537,614	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,020	\$2,082	\$714
Revenue Collected During FY 07:	\$129,791	\$192,670	\$73,226
Expenditures During FY 07:	\$166,937	\$188,012	\$78,194
Per Capita Revenue:	\$246	\$488	\$184
Per Capita Expenditures:	\$317	\$486	\$201
Operating Income (loss):	-\$37,146	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	304.20%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$507,819	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$964	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$48,604	\$7,233,139	\$1,769,840
Per Capita Debt:	\$43	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,735,549	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,410	\$1,251	\$964
Revenue Collected During FY 07:	\$934,200	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$948,642	\$2,265,573	\$984,738
Per Capita Revenue:	\$823	\$425	\$269
Per Capita Expenditures:	\$836	\$382	\$256
Operating Income (loss):	-\$14,442	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	286.84%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,721,107	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,397	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Edwardsville City		
Unit Code:	057/035/30	County:	MADISON
Fiscal Year End:	4/30/2007		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$42,343,220		
Equalized Assessed Valuation:	\$494,293,603		
Population:	25,073		
Employees:			
	Full Time:	140	
	Part Time:	155	
	Salaries Paid:	\$8,083,986	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$8,896,477	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$355	\$409	\$353
Revenue Collected During FY 07:	\$18,974,876	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$15,475,985	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$757	\$860	\$843
Per Capita Expenditures:	\$617	\$825	\$810
Revenues over (under) Expenditures:	\$3,498,891	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	67.33%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$10,419,868	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$416	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,737,718	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$16,561,748	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$24,528,890	\$65,742,574	\$41,290,999
Per Capita Debt:	\$978	\$1,242	\$972
General Obligation Debt over EAV:	2.19%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$20,849,010	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$832	\$1,159	\$985
Revenue Collected During FY 07:	\$8,018,335	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$7,171,942	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$320	\$296	\$246
Per Capita Expenditures:	\$286	\$270	\$220
Operating Income (loss):	\$846,393	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	300.02%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$21,516,948	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$858	\$1,224	\$993



FISCAL YEAR 2007

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 07:	\$10,681,863	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$832	\$504	\$352
Revenue Collected During FY 07:	\$16,992,464	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$14,068,021	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,324	\$705	\$543
Per Capita Expenditures:	\$1,096	\$667	\$526
Revenues over (under) Expenditures:	\$2,924,443	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	94.20%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$13,252,044	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,033	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,544,086	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$3,037,129	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$17,122,878	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,334	\$1,147	\$512
General Obligation Debt over EAV:	0.05%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$14,334,600	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,117	\$1,251	\$964
Revenue Collected During FY 07:	\$5,780,404	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$4,714,941	\$2,265,573	\$984,738
Per Capita Revenue:	\$450	\$425	\$269
Per Capita Expenditures:	\$367	\$382	\$256
Operating Income (loss):	\$1,065,463	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	332.21%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$15,663,618	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,220	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$31,605	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$376	\$626	\$410
Revenue Collected During FY 07:	\$14,074	\$238,534	\$106,702
Expenditures During FY 07:	\$7,801	\$214,348	\$98,263
Per Capita Revenue:	\$168	\$560	\$265
Per Capita Expenditures:	\$93	\$503	\$242
Revenues over (under) Expenditures:	\$6,273	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	485.55%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$37,878	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$451	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$33,252	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743



FISCAL YEAR 2007

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 07:	\$177,946	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$66	\$504	\$352
Revenue Collected During FY 07:	\$1,720,231	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,527,464	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$638	\$705	\$543
Per Capita Expenditures:	\$567	\$667	\$526
Revenues over (under) Expenditures:	\$192,767	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	25.30%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$386,463	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$143	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$507,919	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,022,540	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,122	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,428,916	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,272	\$1,251	\$964
Revenue Collected During FY 07:	\$747,073	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$789,983	\$2,265,573	\$984,738
Per Capita Revenue:	\$277	\$425	\$269
Per Capita Expenditures:	\$293	\$382	\$256
Operating Income (loss):	-\$42,910	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	452.35%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,573,493	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,326	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Elburn Village**

Unit Code: **045/035/32** County: **KANE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,139,797**

Equalized Assessed Valuation: **\$157,844,500**

Population: **4,721**

Employees:

 Full Time: **23**

 Part Time: **40**

 Salaries Paid: **\$1,378,061**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$3,868,760	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$819	\$504	\$352
Revenue Collected During FY 07:	\$3,827,854	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,975,180	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$811	\$705	\$543
Per Capita Expenditures:	\$842	\$667	\$526
Revenues over (under) Expenditures:	-\$147,326	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	94.05%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,738,473	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$792	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$3,829,649	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$782,313	\$7,233,139	\$1,769,840
Per Capita Debt:	\$166	\$1,147	\$512
General Obligation Debt over EAV:	0.16%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$9,665,317	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,047	\$1,251	\$964
Revenue Collected During FY 07:	\$1,408,421	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,252,137	\$2,265,573	\$984,738
Per Capita Revenue:	\$298	\$425	\$269
Per Capita Expenditures:	\$265	\$382	\$256
Operating Income (loss):	\$156,284	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	819.14%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$10,256,720	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,173	\$1,346	\$983



FISCAL YEAR 2007

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

BOARD OF FIRE AND POLICE COMMISSION

Cemetery

ELDORADO FIREFIGHTERS

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$1,913,591	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$422	\$504	\$352
Revenue Collected During FY 07:	\$1,634,162	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,605,206	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$360	\$705	\$543
Per Capita Expenditures:	\$354	\$667	\$526
Revenues over (under) Expenditures:	\$28,956	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	115.27%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,850,277	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$408	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,850,277	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$884,454	\$7,233,139	\$1,769,840
Per Capita Debt:	\$195	\$1,147	\$512
General Obligation Debt over EAV:	3.79%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,911,250	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,304	\$1,251	\$964
Revenue Collected During FY 07:	\$1,566,896	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,462,733	\$2,265,573	\$984,738
Per Capita Revenue:	\$346	\$425	\$269
Per Capita Expenditures:	\$323	\$382	\$256
Operating Income (loss):	\$104,163	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	417.66%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$6,109,281	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,347	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Eldred Village	
Unit Code:	031/015/32	County: GREENE
Fiscal Year End:	4/30/2007	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$121,200	
Equalized Assessed Valuation:	\$962,690	
Population:	211	
Employees:		
Full Time:		
Part Time:	9	
Salaries Paid:	\$20,305	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$120,245	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$570	\$626	\$410
Revenue Collected During FY 07:	\$38,816	\$238,534	\$106,702
Expenditures During FY 07:	\$40,216	\$214,348	\$98,263
Per Capita Revenue:	\$184	\$560	\$265
Per Capita Expenditures:	\$191	\$503	\$242
Revenues over (under) Expenditures:	-\$1,400	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	295.52%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$118,845	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$563	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$118,845	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$183,380	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$869	\$2,082	\$714
Revenue Collected During FY 07:	\$32,218	\$192,670	\$73,226
Expenditures During FY 07:	\$26,992	\$188,012	\$78,194
Per Capita Revenue:	\$153	\$488	\$184
Per Capita Expenditures:	\$128	\$486	\$201
Operating Income (loss):	\$5,226	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	698.75%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$188,606	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$894	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elgin City**

Unit Code: **045/040/30** County: **KANE**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$185,049,548**

Equalized Assessed Valuation: **\$7,210,686,684**

Population: **107,631**

Employees:

Full Time:	699
Part Time:	284
Salaries Paid:	\$49,400,836

Blended Component Units

Number Submitted = 3

- Firefighters Pension Retirement System
- Police Pension Retirement System
- Retiree Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$77,465,972	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$720	\$409	\$353
Revenue Collected During FY 07:	\$133,862,706	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$127,372,536	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$1,244	\$860	\$843
Per Capita Expenditures:	\$1,183	\$825	\$810
Revenues over (under) Expenditures:	\$6,490,170	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	62.18%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$79,202,775	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$736	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,660,681	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$66,615,054	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$123,366,473	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,146	\$1,242	\$972
General Obligation Debt over EAV:	1.71%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$135,694,897	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$1,261	\$1,159	\$985
Revenue Collected During FY 07:	\$31,619,262	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$24,052,558	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$294	\$296	\$246
Per Capita Expenditures:	\$223	\$270	\$220
Operating Income (loss):	\$7,566,704	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	669.62%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$161,061,763	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$1,496	\$1,224	\$993



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elizabeth Village**

Unit Code: **043/020/32** County: **JO DAVIESS**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$885,466**

Equalized Assessed Valuation: **\$9,334,563**

Population: **700**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$126,796**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$199,129	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$284	\$626	\$410
Revenue Collected During FY 07:	\$356,317	\$238,534	\$106,702
Expenditures During FY 07:	\$308,357	\$214,348	\$98,263
Per Capita Revenue:	\$509	\$560	\$265
Per Capita Expenditures:	\$441	\$503	\$242
Revenues over (under) Expenditures:	\$47,960	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	85.00%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$262,089	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$374	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$102,455	\$34,107	\$
Total Unrestricted Net Assets:	\$159,634	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$793,367	\$367,655	\$31,000
Per Capita Debt:	\$1,133	\$785	\$104
General Obligation Debt over EAV:	0.36%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,218,916	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,741	\$2,082	\$714
Revenue Collected During FY 07:	\$326,737	\$192,670	\$73,226
Expenditures During FY 07:	\$321,992	\$188,012	\$78,194
Per Capita Revenue:	\$467	\$488	\$184
Per Capita Expenditures:	\$460	\$486	\$201
Operating Income (loss):	\$4,745	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	380.03%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,223,661	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,748	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elizabethtown Village**

Unit Code: **035/015/32** County: **HARDIN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$260,000**

Equalized Assessed Valuation: **\$1,791,052**

Population: **350**

Employees:

 Full Time: **3**

 Part Time: **4**

 Salaries Paid: **\$74,554**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$34,899	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$100	\$626	\$410
Revenue Collected During FY 07:	\$94,780	\$238,534	\$106,702
Expenditures During FY 07:	\$139,231	\$214,348	\$98,263
Per Capita Revenue:	\$271	\$560	\$265
Per Capita Expenditures:	\$398	\$503	\$242
Revenues over (under) Expenditures:	-\$44,451	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	20.47%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$28,503	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$81	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33	\$34,107	\$
Total Unrestricted Net Assets:	\$28,470	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$247,500	\$367,655	\$31,000
Per Capita Debt:	\$707	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$782,361	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,235	\$2,082	\$714
Revenue Collected During FY 07:	\$99,342	\$192,670	\$73,226
Expenditures During FY 07:	\$119,432	\$188,012	\$78,194
Per Capita Revenue:	\$284	\$488	\$184
Per Capita Expenditures:	\$341	\$486	\$201
Operating Income (loss):	-\$20,090	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	606.38%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$724,216	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,069	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$29,147,387	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$839	\$409	\$353
Revenue Collected During FY 07:	\$46,127,039	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$40,331,738	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$1,328	\$860	\$843
Per Capita Expenditures:	\$1,161	\$825	\$810
Revenues over (under) Expenditures:	\$5,795,301	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	86.64%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$34,942,688	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$1,006	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,375,523	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$38,849,112	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$19,054,392	\$65,742,574	\$41,290,999
Per Capita Debt:	\$549	\$1,242	\$972
General Obligation Debt over EAV:	0.63%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$24,091,055	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$694	\$1,159	\$985
Revenue Collected During FY 07:	\$10,168,611	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$9,660,202	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$293	\$296	\$246
Per Capita Expenditures:	\$278	\$270	\$220
Operating Income (loss):	\$508,409	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	254.82%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$24,616,464	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$709	\$1,224	\$993



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$50,867	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$118	\$626	\$410
Revenue Collected During FY 07:	\$307,970	\$238,534	\$106,702
Expenditures During FY 07:	\$296,883	\$214,348	\$98,263
Per Capita Revenue:	\$716	\$560	\$265
Per Capita Expenditures:	\$690	\$503	\$242
Revenues over (under) Expenditures:	\$11,087	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	47.81%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$141,954	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$330	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,029	\$34,107	\$
Total Unrestricted Net Assets:	\$140,925	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$500,196	\$367,655	\$31,000
Per Capita Debt:	\$1,163	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$124,018	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$288	\$2,082	\$714
Revenue Collected During FY 07:	\$62,655	\$192,670	\$73,226
Expenditures During FY 07:	\$111,210	\$188,012	\$78,194
Per Capita Revenue:	\$146	\$488	\$184
Per Capita Expenditures:	\$259	\$486	\$201
Operating Income (loss):	-\$48,555	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	67.86%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$75,463	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$175	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$159,246	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$161	\$626	\$410
Revenue Collected During FY 07:	\$323,350	\$238,534	\$106,702
Expenditures During FY 07:	\$302,784	\$214,348	\$98,263
Per Capita Revenue:	\$327	\$560	\$265
Per Capita Expenditures:	\$306	\$503	\$242
Revenues over (under) Expenditures:	\$20,566	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	58.50%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$177,120	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$179	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64,080	\$34,107	\$
Total Unrestricted Net Assets:	\$34,588	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$229,323	\$367,655	\$31,000
Per Capita Debt:	\$232	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$583,685	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$591	\$2,082	\$714
Revenue Collected During FY 07:	\$267,191	\$192,670	\$73,226
Expenditures During FY 07:	\$282,818	\$188,012	\$78,194
Per Capita Revenue:	\$270	\$488	\$184
Per Capita Expenditures:	\$286	\$486	\$201
Operating Income (loss):	-\$15,627	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	201.81%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$570,750	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$578	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$86,575	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$247	\$626	\$410
Revenue Collected During FY 07:	\$78,453	\$238,534	\$106,702
Expenditures During FY 07:	\$76,580	\$214,348	\$98,263
Per Capita Revenue:	\$224	\$560	\$265
Per Capita Expenditures:	\$219	\$503	\$242
Revenues over (under) Expenditures:	\$1,873	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	115.50%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$88,448	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$253	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$88,448	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$30,235	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$86	\$2,082	\$714
Revenue Collected During FY 07:	\$15,109	\$192,670	\$73,226
Expenditures During FY 07:	\$42,322	\$188,012	\$78,194
Per Capita Revenue:	\$43	\$488	\$184
Per Capita Expenditures:	\$121	\$486	\$201
Operating Income (loss):	-\$27,213	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	7.14%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$3,022	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$9	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ellis Grove Village		
Unit Code:	079/025/32	County:	RANDOLPH
Fiscal Year End:	4/30/2007		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$796,413		
Equalized Assessed Valuation:	\$1,931,829		
Population:	381		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$38,682		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$177,897	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$467	\$626	\$410
Revenue Collected During FY 07:	\$160,432	\$238,534	\$106,702
Expenditures During FY 07:	\$130,715	\$214,348	\$98,263
Per Capita Revenue:	\$421	\$560	\$265
Per Capita Expenditures:	\$343	\$503	\$242
Revenues over (under) Expenditures:	\$29,717	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	158.83%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$207,614	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$545	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,357	\$34,107	\$
Total Unrestricted Net Assets:	\$148,257	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$6,000	\$367,655	\$31,000
Per Capita Debt:	\$16	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$258,959	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$680	\$2,082	\$714
Revenue Collected During FY 07:	\$110,300	\$192,670	\$73,226
Expenditures During FY 07:	\$83,868	\$188,012	\$78,194
Per Capita Revenue:	\$290	\$488	\$184
Per Capita Expenditures:	\$220	\$486	\$201
Operating Income (loss):	\$26,432	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	340.29%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$285,391	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$749	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$16,027	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$189	\$626	\$410
Revenue Collected During FY 07:	\$76,573	\$238,534	\$106,702
Expenditures During FY 07:	\$38,906	\$214,348	\$98,263
Per Capita Revenue:	\$901	\$560	\$265
Per Capita Expenditures:	\$458	\$503	\$242
Revenues over (under) Expenditures:	\$37,667	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	138.01%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$53,694	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$632	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$53,694	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ellsworth Village**

Unit Code: **064/060/32** County: **MCLEAN**

Fiscal Year End: **3/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$234,000**

Equalized Assessed Valuation: **\$2,717,070**

Population: **242**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$24,097**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$69,344	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$287	\$626	\$410
Revenue Collected During FY 07:	\$85,295	\$238,534	\$106,702
Expenditures During FY 07:	\$138,556	\$214,348	\$98,263
Per Capita Revenue:	\$352	\$560	\$265
Per Capita Expenditures:	\$573	\$503	\$242
Revenues over (under) Expenditures:	-\$53,261	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	14.26%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$19,753	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$82	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$82,193	\$34,107	\$
Total Unrestricted Net Assets:	-\$8,583	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$519,361	\$367,655	\$31,000
Per Capita Debt:	\$2,146	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,052,587	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$4,350	\$2,082	\$714
Revenue Collected During FY 07:	\$37,504	\$192,670	\$73,226
Expenditures During FY 07:	\$68,252	\$188,012	\$78,194
Per Capita Revenue:	\$155	\$488	\$184
Per Capita Expenditures:	\$282	\$486	\$201
Operating Income (loss):	-\$30,748	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1491.78%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,018,169	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$4,207	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$18,969,897	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$438	\$409	\$353
Revenue Collected During FY 07:	\$40,544,387	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$37,998,979	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$936	\$860	\$843
Per Capita Expenditures:	\$878	\$825	\$810
Revenues over (under) Expenditures:	\$2,545,408	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	53.22%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$20,222,567	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$467	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,934,639	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$13,501,209	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$66,896,027	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,545	\$1,242	\$972
General Obligation Debt over EAV:	2.27%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$67,857,488	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$1,567	\$1,159	\$985
Revenue Collected During FY 07:	\$12,737,871	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$13,069,488	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$294	\$296	\$246
Per Capita Expenditures:	\$302	\$270	\$220
Operating Income (loss):	-\$331,617	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	516.67%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$67,525,871	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$1,560	\$1,224	\$993



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,939,532	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,511	\$1,251	\$964
Revenue Collected During FY 07:	\$399,620	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$412,839	\$2,265,573	\$984,738
Per Capita Revenue:	\$205	\$425	\$269
Per Capita Expenditures:	\$212	\$382	\$256
Operating Income (loss):	-\$13,219	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	708.83%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$2,926,313	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,504	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elmwood Park Village**

Unit Code: **016/170/32** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,612,810**

Equalized Assessed Valuation: **\$463,838,312**

Population: **25,405**

Employees:

 Full Time: **127**

 Part Time: **200**

 Salaries Paid: **\$8,828,489**

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$16,674,455	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$656	\$409	\$353
Revenue Collected During FY 07:	\$19,666,493	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$18,922,388	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$774	\$860	\$843
Per Capita Expenditures:	\$745	\$825	\$810
Revenues over (under) Expenditures:	\$744,105	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	92.05%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$17,418,560	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$686	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,999,051	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$8,456,336	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$12,802,363	\$65,742,574	\$41,290,999
Per Capita Debt:	\$504	\$1,242	\$972
General Obligation Debt over EAV:	1.51%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,398,095	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$94	\$1,159	\$985
Revenue Collected During FY 07:	\$4,344,595	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$4,520,681	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$171	\$296	\$246
Per Capita Expenditures:	\$178	\$270	\$220
Operating Income (loss):	-\$176,086	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	47.67%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$2,155,149	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$85	\$1,224	\$993



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$214,363	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$340	\$626	\$410
Revenue Collected During FY 07:	\$128,738	\$238,534	\$106,702
Expenditures During FY 07:	\$134,372	\$214,348	\$98,263
Per Capita Revenue:	\$204	\$560	\$265
Per Capita Expenditures:	\$213	\$503	\$242
Revenues over (under) Expenditures:	-\$5,634	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	155.34%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$208,729	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$331	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$208,729	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$149,784	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$985	\$626	\$410
Revenue Collected During FY 07:	\$37,395	\$238,534	\$106,702
Expenditures During FY 07:	\$64,521	\$214,348	\$98,263
Per Capita Revenue:	\$246	\$560	\$265
Per Capita Expenditures:	\$424	\$503	\$242
Revenues over (under) Expenditures:	-\$27,126	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	200.44%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$129,327	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$851	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$129,327	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$144,000	\$367,655	\$31,000
Per Capita Debt:	\$947	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$407,262	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,679	\$2,082	\$714
Revenue Collected During FY 07:	\$36,292	\$192,670	\$73,226
Expenditures During FY 07:	\$43,051	\$188,012	\$78,194
Per Capita Revenue:	\$239	\$488	\$184
Per Capita Expenditures:	\$283	\$486	\$201
Operating Income (loss):	-\$6,759	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	923.07%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$397,392	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,614	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$169,665,185	\$7,233,139	\$1,769,840
Per Capita Debt:	\$104,732	\$1,147	\$512
General Obligation Debt over EAV:	27.17%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$10,381,181	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$6,408	\$1,251	\$964
Revenue Collected During FY 07:	\$634,660	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,833,445	\$2,265,573	\$984,738
Per Capita Revenue:	\$392	\$425	\$269
Per Capita Expenditures:	\$1,132	\$382	\$256
Operating Income (loss):	-\$1,198,785	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	501.89%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$9,201,896	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$5,680	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$131,778	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$266	\$2,082	\$714
Revenue Collected During FY 07:	\$48,051	\$192,670	\$73,226
Expenditures During FY 07:	\$46,655	\$188,012	\$78,194
Per Capita Revenue:	\$97	\$488	\$184
Per Capita Expenditures:	\$94	\$486	\$201
Operating Income (loss):	\$1,396	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	285.44%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$133,174	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$268	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Emington Village**

Unit Code: **053/035/32** County: **LIVINGSTON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$77,660**

Equalized Assessed Valuation: **\$843,359**

Population: **120**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$8,018**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$44,328	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$369	\$626	\$410
Revenue Collected During FY 07:	\$37,499	\$238,534	\$106,702
Expenditures During FY 07:	\$33,764	\$214,348	\$98,263
Per Capita Revenue:	\$312	\$560	\$265
Per Capita Expenditures:	\$281	\$503	\$242
Revenues over (under) Expenditures:	\$3,735	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	142.35%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$48,063	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$401	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$48,062	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$86,769	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$723	\$2,082	\$714
Revenue Collected During FY 07:	\$29,568	\$192,670	\$73,226
Expenditures During FY 07:	\$35,119	\$188,012	\$78,194
Per Capita Revenue:	\$246	\$488	\$184
Per Capita Expenditures:	\$293	\$486	\$201
Operating Income (loss):	-\$5,551	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	231.27%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$81,218	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$677	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$335,518	\$7,233,139	\$1,769,840
Per Capita Debt:	\$285	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,593,827	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,354	\$1,251	\$964
Revenue Collected During FY 07:	\$334,523	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$300,762	\$2,265,573	\$984,738
Per Capita Revenue:	\$284	\$425	\$269
Per Capita Expenditures:	\$256	\$382	\$256
Operating Income (loss):	\$33,761	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	541.15%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,627,588	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,383	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Enfield Village**

Unit Code: **097/025/32** County: **WHITE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,243,230**

Equalized Assessed Valuation: **\$1,970,947**

Population: **625**

Employees:

 Full Time: **6**

 Part Time: **4**

 Salaries Paid: **\$136,232**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$122,138	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$195	\$626	\$410
Revenue Collected During FY 07:	\$193,196	\$238,534	\$106,702
Expenditures During FY 07:	\$161,414	\$214,348	\$98,263
Per Capita Revenue:	\$309	\$560	\$265
Per Capita Expenditures:	\$258	\$503	\$242
Revenues over (under) Expenditures:	\$31,782	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	136.24%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$219,916	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$352	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$147,970	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$64,550	\$367,655	\$31,000
Per Capita Debt:	\$103	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,128,540	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,806	\$2,082	\$714
Revenue Collected During FY 07:	\$523,575	\$192,670	\$73,226
Expenditures During FY 07:	\$562,327	\$188,012	\$78,194
Per Capita Revenue:	\$838	\$488	\$184
Per Capita Expenditures:	\$900	\$486	\$201
Operating Income (loss):	-\$38,752	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	194.86%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,095,738	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,753	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$154,966	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$215	\$626	\$410
Revenue Collected During FY 07:	\$167,946	\$238,534	\$106,702
Expenditures During FY 07:	\$157,771	\$214,348	\$98,263
Per Capita Revenue:	\$233	\$560	\$265
Per Capita Expenditures:	\$219	\$503	\$242
Revenues over (under) Expenditures:	\$10,175	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	104.67%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$165,141	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$229	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,958	\$34,107	\$
Total Unrestricted Net Assets:	\$112,373	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,004,000	\$367,655	\$31,000
Per Capita Debt:	\$1,393	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,216,183	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,687	\$2,082	\$714
Revenue Collected During FY 07:	\$456,722	\$192,670	\$73,226
Expenditures During FY 07:	\$480,729	\$188,012	\$78,194
Per Capita Revenue:	\$633	\$488	\$184
Per Capita Expenditures:	\$667	\$486	\$201
Operating Income (loss):	-\$24,007	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	247.99%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,192,176	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,654	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Erie Village**

Unit Code: **098/025/32** County: **WHITESIDE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,169,539**

Equalized Assessed Valuation: **\$15,229,960**

Population: **1,590**

Employees:

 Full Time: **5**

 Part Time: **17**

 Salaries Paid: **\$269,230**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$443,416	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$279	\$504	\$352
Revenue Collected During FY 07:	\$700,426	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$608,949	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$441	\$705	\$543
Per Capita Expenditures:	\$383	\$667	\$526
Revenues over (under) Expenditures:	\$91,477	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	86.10%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$524,320	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$330	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$170,979	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$362,226	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$444,463	\$7,233,139	\$1,769,840
Per Capita Debt:	\$280	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$634,008	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$399	\$1,251	\$964
Revenue Collected During FY 07:	\$353,401	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$223,426	\$2,265,573	\$984,738
Per Capita Revenue:	\$222	\$425	\$269
Per Capita Expenditures:	\$141	\$382	\$256
Operating Income (loss):	\$129,975	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	341.94%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$763,983	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$480	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$908,684	\$367,655	\$31,000
Per Capita Debt:	\$1,074	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,739,498	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$3,238	\$2,082	\$714
Revenue Collected During FY 07:	\$1,906,205	\$192,670	\$73,226
Expenditures During FY 07:	\$38,239	\$188,012	\$78,194
Per Capita Revenue:	\$2,253	\$488	\$184
Per Capita Expenditures:	\$45	\$486	\$201
Operating Income (loss):	\$1,867,966	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	12049.38%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$4,607,564	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$5,446	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,621,079	\$7,233,139	\$1,769,840
Per Capita Debt:	\$538	\$1,147	\$512
General Obligation Debt over EAV:	4.34%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,458,556	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,121	\$1,251	\$964
Revenue Collected During FY 07:	\$1,574,991	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,121,684	\$2,265,573	\$984,738
Per Capita Revenue:	\$323	\$425	\$269
Per Capita Expenditures:	\$230	\$382	\$256
Operating Income (loss):	\$453,307	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	527.05%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$5,911,863	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,214	\$1,346	\$983



FISCAL YEAR 2007

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
Town of the City of Evanston

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$50,080,433	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$675	\$409	\$353
Revenue Collected During FY 07:	\$101,786,374	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$102,965,759	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$1,371	\$860	\$843
Per Capita Expenditures:	\$1,387	\$825	\$810
Revenues over (under) Expenditures:	-\$1,179,385	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	40.87%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$42,080,976	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$567	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,444,436	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$27,760,791	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$328,023,276	\$65,742,574	\$41,290,999
Per Capita Debt:	\$4,418	\$1,242	\$972
General Obligation Debt over EAV:	8.37%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$163,015,622	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$2,196	\$1,159	\$985
Revenue Collected During FY 07:	\$33,632,636	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$25,156,499	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$453	\$296	\$246
Per Capita Expenditures:	\$339	\$270	\$220
Operating Income (loss):	\$8,476,137	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	681.38%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$171,412,099	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$2,309	\$1,224	\$993



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$175,000	\$367,655	\$31,000
Per Capita Debt:	\$242	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,846,488	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,550	\$2,082	\$714
Revenue Collected During FY 07:	\$185,443	\$192,670	\$73,226
Expenditures During FY 07:	\$189,511	\$188,012	\$78,194
Per Capita Revenue:	\$256	\$488	\$184
Per Capita Expenditures:	\$262	\$486	\$201
Operating Income (loss):	-\$4,068	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	972.20%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,842,420	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,545	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$21,929,020	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,053	\$1,147	\$512
General Obligation Debt over EAV:	5.44%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$7,001,998	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$336	\$1,251	\$964
Revenue Collected During FY 07:	\$3,376,662	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$3,557,430	\$2,265,573	\$984,738
Per Capita Revenue:	\$162	\$425	\$269
Per Capita Expenditures:	\$171	\$382	\$256
Operating Income (loss):	-\$180,768	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	185.96%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$6,615,221	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$318	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$123,053	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$397	\$626	\$410
Revenue Collected During FY 07:	\$90,251	\$238,534	\$106,702
Expenditures During FY 07:	\$98,263	\$214,348	\$98,263
Per Capita Revenue:	\$291	\$560	\$265
Per Capita Expenditures:	\$317	\$503	\$242
Revenues over (under) Expenditures:	-\$8,012	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	117.07%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$115,041	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$371	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$115,041	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$287,652	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$928	\$2,082	\$714
Revenue Collected During FY 07:	\$34,160	\$192,670	\$73,226
Expenditures During FY 07:	\$39,766	\$188,012	\$78,194
Per Capita Revenue:	\$110	\$488	\$184
Per Capita Expenditures:	\$128	\$486	\$201
Operating Income (loss):	-\$5,606	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	709.26%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$282,046	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$910	\$2,098	\$743



FISCAL YEAR 2007

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 07:	\$1,046,861	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$272	\$504	\$352
Revenue Collected During FY 07:	\$2,212,676	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,025,495	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$575	\$705	\$543
Per Capita Expenditures:	\$526	\$667	\$526
Revenues over (under) Expenditures:	\$187,181	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	53.35%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,080,549	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$281	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$111,096	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$969,453	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,120,619	\$7,233,139	\$1,769,840
Per Capita Debt:	\$291	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,252,049	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,104	\$1,251	\$964
Revenue Collected During FY 07:	\$849,772	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,024,377	\$2,265,573	\$984,738
Per Capita Revenue:	\$221	\$425	\$269
Per Capita Expenditures:	\$266	\$382	\$256
Operating Income (loss):	-\$174,605	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	420.84%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$4,310,937	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,119	\$1,346	\$983



FISCAL YEAR 2007

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

Fire Pension

Library

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$3,617,655	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$665	\$504	\$352
Revenue Collected During FY 07:	\$3,577,685	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$4,696,327	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$657	\$705	\$543
Per Capita Expenditures:	\$863	\$667	\$526
Revenues over (under) Expenditures:	-\$1,118,642	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	76.04%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$3,570,880	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$656	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,392,453	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$894,435	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$7,513,009	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,381	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$14,604,629	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,684	\$1,251	\$964
Revenue Collected During FY 07:	\$10,837,247	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$10,577,044	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,991	\$425	\$269
Per Capita Expenditures:	\$1,944	\$382	\$256
Operating Income (loss):	\$260,203	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	130.71%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$13,825,100	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,540	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fairmont City Village**

Unit Code: **088/055/32** County: **ST. CLAIR**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$14,141,346**

Equalized Assessed Valuation: **\$222,857,706**

Population: **2,436**

Employees:

 Full Time: **22**

 Part Time: **40**

 Salaries Paid: **\$1,107,755**

Blended Component Units

Number Submitted = 1
Fairmont City Village

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$	\$504	\$352
Revenue Collected During FY 07:	\$3,015,833	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,874,484	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,238	\$705	\$543
Per Capita Expenditures:	\$1,180	\$667	\$526
Revenues over (under) Expenditures:	\$141,349	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	4.92%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$141,349	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$58	\$558	\$387
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$1,646,156	\$34,449	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$370,917	\$7,233,139	\$1,769,840
Per Capita Debt:	\$152	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,251	\$964
Revenue Collected During FY 07:	\$35,677	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$36,399	\$2,265,573	\$984,738
Per Capita Revenue:	\$15	\$425	\$269
Per Capita Expenditures:	\$15	\$382	\$256
Operating Income (loss):	-\$722	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	-1.98%	474.72%	342.84%
Ending Retained Earnings for FY 07:	-\$722	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fairmount Village**

Unit Code: **092/035/32** County: **VERMILION**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$525,817**

Equalized Assessed Valuation: **\$3,642,230**

Population: **640**

Employees:

 Full Time: **2**

 Part Time: **7**

 Salaries Paid: **\$50,772**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$402,322	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$629	\$626	\$410
Revenue Collected During FY 07:	\$169,870	\$238,534	\$106,702
Expenditures During FY 07:	\$127,783	\$214,348	\$98,263
Per Capita Revenue:	\$265	\$560	\$265
Per Capita Expenditures:	\$200	\$503	\$242
Revenues over (under) Expenditures:	\$42,087	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	347.78%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$444,409	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$694	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$444,429	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$21,437	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	-\$33	\$2,082	\$714
Revenue Collected During FY 07:	\$82,822	\$192,670	\$73,226
Expenditures During FY 07:	\$57,347	\$188,012	\$78,194
Per Capita Revenue:	\$129	\$488	\$184
Per Capita Expenditures:	\$90	\$486	\$201
Operating Income (loss):	\$25,475	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	7.04%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$4,038	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$6	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$351,277	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$713	\$626	\$410
Revenue Collected During FY 07:	\$206,166	\$238,534	\$106,702
Expenditures During FY 07:	\$254,611	\$214,348	\$98,263
Per Capita Revenue:	\$418	\$560	\$265
Per Capita Expenditures:	\$516	\$503	\$242
Revenues over (under) Expenditures:	-\$48,445	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	97.25%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$247,605	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$502	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79,022	\$34,107	\$
Total Unrestricted Net Assets:	\$168,582	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$800,000	\$367,655	\$31,000
Per Capita Debt:	\$1,623	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$557,595	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,131	\$2,082	\$714
Revenue Collected During FY 07:	\$469,045	\$192,670	\$73,226
Expenditures During FY 07:	\$199,811	\$188,012	\$78,194
Per Capita Revenue:	\$951	\$488	\$184
Per Capita Expenditures:	\$405	\$486	\$201
Operating Income (loss):	\$269,234	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	441.45%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$882,056	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,789	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$11,750,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$708	\$1,147	\$512
General Obligation Debt over EAV:	3.04%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$	\$1,251	\$964
Revenue Collected During FY 07:	\$	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$	\$2,265,573	\$984,738
Per Capita Revenue:	\$	\$425	\$269
Per Capita Expenditures:	\$	\$382	\$256
Operating Income (loss):	\$	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	0.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Farina Village**

Unit Code: **026/020/32** County: **FAYETTE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,751,500**

Equalized Assessed Valuation: **\$6,100,882**

Population: **555**

Employees:

 Full Time: **3**

 Part Time: **11**

 Salaries Paid: **\$139,608**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$342,550	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$617	\$626	\$410
Revenue Collected During FY 07:	\$337,195	\$238,534	\$106,702
Expenditures During FY 07:	\$343,011	\$214,348	\$98,263
Per Capita Revenue:	\$608	\$560	\$265
Per Capita Expenditures:	\$618	\$503	\$242
Revenues over (under) Expenditures:	-\$5,816	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	98.17%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$336,734	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$607	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,225	\$34,107	\$
Total Unrestricted Net Assets:	\$317,509	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$335,565	\$367,655	\$31,000
Per Capita Debt:	\$605	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,721,977	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$3,103	\$2,082	\$714
Revenue Collected During FY 07:	\$466,107	\$192,670	\$73,226
Expenditures During FY 07:	\$354,624	\$188,012	\$78,194
Per Capita Revenue:	\$840	\$488	\$184
Per Capita Expenditures:	\$639	\$486	\$201
Operating Income (loss):	\$111,483	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	517.02%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,833,460	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$3,304	\$2,098	\$743



FISCAL YEAR 2007

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 07:	\$533,422	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$265	\$504	\$352
Revenue Collected During FY 07:	\$1,923,791	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,454,274	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$955	\$705	\$543
Per Capita Expenditures:	\$722	\$667	\$526
Revenues over (under) Expenditures:	\$469,517	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	70.47%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,024,865	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$509	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,221,881	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$662,621	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$248,311	\$7,233,139	\$1,769,840
Per Capita Debt:	\$123	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$7,513,676	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$3,729	\$1,251	\$964
Revenue Collected During FY 07:	\$2,410,810	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,279,002	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,196	\$425	\$269
Per Capita Expenditures:	\$1,131	\$382	\$256
Operating Income (loss):	\$131,808	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	335.48%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$7,645,484	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$3,794	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$284,856	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$371	\$2,082	\$714
Revenue Collected During FY 07:	\$5,875	\$192,670	\$73,226
Expenditures During FY 07:	\$126,611	\$188,012	\$78,194
Per Capita Revenue:	\$8	\$488	\$184
Per Capita Expenditures:	\$165	\$486	\$201
Operating Income (loss):	-\$120,736	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	129.63%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$164,120	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$214	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,563,345	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,371	\$1,147	\$512
General Obligation Debt over EAV:	16.47%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,690,042	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,419	\$1,251	\$964
Revenue Collected During FY 07:	\$676,324	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,046,979	\$2,265,573	\$984,738
Per Capita Revenue:	\$260	\$425	\$269
Per Capita Expenditures:	\$403	\$382	\$256
Operating Income (loss):	-\$370,655	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	316.66%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$3,315,384	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,275	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$600,000	\$367,655	\$31,000
Per Capita Debt:	\$1,563	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$871,884	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,271	\$2,082	\$714
Revenue Collected During FY 07:	\$443,710	\$192,670	\$73,226
Expenditures During FY 07:	\$191,113	\$188,012	\$78,194
Per Capita Revenue:	\$1,155	\$488	\$184
Per Capita Expenditures:	\$498	\$486	\$201
Operating Income (loss):	\$252,597	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	589.65%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,126,893	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,935	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$63,529	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$380	\$626	\$410
Revenue Collected During FY 07:	\$33,493	\$238,534	\$106,702
Expenditures During FY 07:	\$31,565	\$214,348	\$98,263
Per Capita Revenue:	\$201	\$560	\$265
Per Capita Expenditures:	\$189	\$503	\$242
Revenues over (under) Expenditures:	\$1,928	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	207.37%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$65,457	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$392	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,668	\$2,848	\$
Total Unreserved Funds:	\$60,832	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fidelity Village**

Unit Code: **042/015/32** County: **JERSEY**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$20,000**

Equalized Assessed Valuation: **\$160,871**

Population: **115**

Employees:

 Full Time: **9**

 Part Time: **2**

 Salaries Paid: **\$4,446**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$59,264	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$515	\$626	\$410
Revenue Collected During FY 07:	\$15,684	\$238,534	\$106,702
Expenditures During FY 07:	\$18,436	\$214,348	\$98,263
Per Capita Revenue:	\$136	\$560	\$265
Per Capita Expenditures:	\$160	\$503	\$242
Revenues over (under) Expenditures:	-\$2,752	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	306.53%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$56,512	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$491	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$40,828	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fieldon Village**

Unit Code: **042/020/32** County: **JERSEY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$70,695**

Equalized Assessed Valuation: **\$1,827,341**

Population: **271**

Employees:

 Full Time:

 Part Time: **29**

 Salaries Paid: **\$26,957**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$286,765	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,058	\$626	\$410
Revenue Collected During FY 07:	\$64,902	\$238,534	\$106,702
Expenditures During FY 07:	\$74,176	\$214,348	\$98,263
Per Capita Revenue:	\$239	\$560	\$265
Per Capita Expenditures:	\$274	\$503	\$242
Revenues over (under) Expenditures:	-\$9,274	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	374.10%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$277,491	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$1,024	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$277,491	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$155,881	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$575	\$2,082	\$714
Revenue Collected During FY 07:	\$59,937	\$192,670	\$73,226
Expenditures During FY 07:	\$52,936	\$188,012	\$78,194
Per Capita Revenue:	\$221	\$488	\$184
Per Capita Expenditures:	\$195	\$486	\$201
Operating Income (loss):	\$7,001	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	307.70%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$162,882	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$601	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fillmore Village**

Unit Code: **068/035/32** County: **MONTGOME**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$394,900**

Equalized Assessed Valuation: **\$1,204,873**

Population: **362**

Employees:

 Full Time: **3**

 Part Time: **4**

 Salaries Paid: **\$42,468**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$96,279	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$266	\$626	\$410
Revenue Collected During FY 07:	\$78,849	\$238,534	\$106,702
Expenditures During FY 07:	\$82,950	\$214,348	\$98,263
Per Capita Revenue:	\$218	\$560	\$265
Per Capita Expenditures:	\$229	\$503	\$242
Revenues over (under) Expenditures:	-\$4,101	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	111.12%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$92,178	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$255	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$92,178	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$360,000	\$367,655	\$31,000
Per Capita Debt:	\$994	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,416,335	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$3,913	\$2,082	\$714
Revenue Collected During FY 07:	\$85,089	\$192,670	\$73,226
Expenditures During FY 07:	\$143,938	\$188,012	\$78,194
Per Capita Revenue:	\$235	\$488	\$184
Per Capita Expenditures:	\$398	\$486	\$201
Operating Income (loss):	-\$58,849	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	943.10%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,357,486	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$3,750	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Findlay Village**

Unit Code: **086/015/32** County: **SHELBY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,376,798**

Equalized Assessed Valuation: **\$4,946,616**

Population: **694**

Employees:

 Full Time: **4**

 Part Time: **2**

 Salaries Paid: **\$159,684**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$242,493	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$349	\$626	\$410
Revenue Collected During FY 07:	\$236,711	\$238,534	\$106,702
Expenditures During FY 07:	\$255,302	\$214,348	\$98,263
Per Capita Revenue:	\$341	\$560	\$265
Per Capita Expenditures:	\$368	\$503	\$242
Revenues over (under) Expenditures:	-\$18,591	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	94.50%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$241,260	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$348	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,675	\$34,107	\$
Total Unrestricted Net Assets:	\$63,682	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$216,000	\$367,655	\$31,000
Per Capita Debt:	\$311	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,925,251	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,774	\$2,082	\$714
Revenue Collected During FY 07:	\$858,247	\$192,670	\$73,226
Expenditures During FY 07:	\$751,980	\$188,012	\$78,194
Per Capita Revenue:	\$1,237	\$488	\$184
Per Capita Expenditures:	\$1,084	\$486	\$201
Operating Income (loss):	\$106,267	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	269.80%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$2,028,861	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,923	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fisher Village**

Unit Code: **010/025/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$336,213**

Equalized Assessed Valuation: **\$15,926,382**

Population: **1,647**

Employees:

 Full Time: **6**

 Part Time: **14**

 Salaries Paid: **\$266,296**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$441,605	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$268	\$504	\$352
Revenue Collected During FY 07:	\$792,399	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$2,932,351	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$481	\$705	\$543
Per Capita Expenditures:	\$1,780	\$667	\$526
Revenues over (under) Expenditures:	-\$2,139,952	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	44.39%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,301,653	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$790	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$310,141	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	-\$2,008,488	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,126,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,898	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$605,181	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$367	\$1,251	\$964
Revenue Collected During FY 07:	\$320,667	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$293,266	\$2,265,573	\$984,738
Per Capita Revenue:	\$195	\$425	\$269
Per Capita Expenditures:	\$178	\$382	\$256
Operating Income (loss):	\$27,401	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	215.70%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$632,582	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$384	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fithian Village**

Unit Code: **092/040/32** County: **VERMILION**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$549,835**

Equalized Assessed Valuation: **\$4,807,441**

Population: **506**

Employees:

 Full Time: **1**

 Part Time: **12**

 Salaries Paid: **\$51,313**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$58,082	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$115	\$626	\$410
Revenue Collected During FY 07:	\$133,927	\$238,534	\$106,702
Expenditures During FY 07:	\$120,818	\$214,348	\$98,263
Per Capita Revenue:	\$265	\$560	\$265
Per Capita Expenditures:	\$239	\$503	\$242
Revenues over (under) Expenditures:	\$13,109	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	58.92%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$71,191	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$141	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,022	\$34,107	\$
Total Unrestricted Net Assets:	\$57,430	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$346,508	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$685	\$2,082	\$714
Revenue Collected During FY 07:	\$177,302	\$192,670	\$73,226
Expenditures During FY 07:	\$227,143	\$188,012	\$78,194
Per Capita Revenue:	\$350	\$488	\$184
Per Capita Expenditures:	\$449	\$486	\$201
Operating Income (loss):	-\$49,841	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	130.61%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$296,667	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$586	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Flanagan Village**

Unit Code: **053/045/32** County: **LIVINGSTON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$731,750**

Equalized Assessed Valuation: **\$10,249,404**

Population: **1,090**

Employees:

 Full Time: **2**

 Part Time: **8**

 Salaries Paid: **\$103,278**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$278,352	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$255	\$504	\$352
Revenue Collected During FY 07:	\$276,911	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$190,186	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$254	\$705	\$543
Per Capita Expenditures:	\$174	\$667	\$526
Revenues over (under) Expenditures:	\$86,725	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	191.96%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$365,077	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$335	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$365,077	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,233,139	\$1,769,840
Per Capita Debt:	\$	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$692,444	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$635	\$1,251	\$964
Revenue Collected During FY 07:	\$235,697	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$333,629	\$2,265,573	\$984,738
Per Capita Revenue:	\$216	\$425	\$269
Per Capita Expenditures:	\$306	\$382	\$256
Operating Income (loss):	-\$97,932	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	178.20%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$594,512	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$545	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Flat Rock Village**

Unit Code: **017/010/32** County: **CRAWFORD**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$551,950**

Equalized Assessed Valuation: **\$1,416,603**

Population: **480**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$58,468**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$115,071	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$240	\$626	\$410
Revenue Collected During FY 07:	\$90,282	\$238,534	\$106,702
Expenditures During FY 07:	\$85,770	\$214,348	\$98,263
Per Capita Revenue:	\$188	\$560	\$265
Per Capita Expenditures:	\$179	\$503	\$242
Revenues over (under) Expenditures:	\$4,512	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	139.42%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$119,583	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$249	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,268	\$34,107	\$
Total Unrestricted Net Assets:	\$75,316	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,114,292	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$2,321	\$2,082	\$714
Revenue Collected During FY 07:	\$357,569	\$192,670	\$73,226
Expenditures During FY 07:	\$346,181	\$188,012	\$78,194
Per Capita Revenue:	\$745	\$488	\$184
Per Capita Expenditures:	\$721	\$486	\$201
Operating Income (loss):	\$11,388	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	325.17%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$1,125,680	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,345	\$2,098	\$743



FISCAL YEAR 2007

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 07:	\$4,689,882	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$966	\$504	\$352
Revenue Collected During FY 07:	\$3,665,461	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$5,801,213	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$755	\$705	\$543
Per Capita Expenditures:	\$1,195	\$667	\$526
Revenues over (under) Expenditures:	-\$2,135,752	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	107.39%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$6,229,678	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,283	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$285,959	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$6,229,678	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$13,657,924	\$7,233,139	\$1,769,840
Per Capita Debt:	\$2,813	\$1,147	\$512
General Obligation Debt over EAV:	31.50%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$14,417,808	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,970	\$1,251	\$964
Revenue Collected During FY 07:	\$15,211,914	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$13,932,647	\$2,265,573	\$984,738
Per Capita Revenue:	\$3,133	\$425	\$269
Per Capita Expenditures:	\$2,870	\$382	\$256
Operating Income (loss):	\$1,279,267	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	104.87%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$14,611,362	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$3,010	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Florence Village**

Unit Code: **075/030/32** County: **PIKE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$14,100**

Equalized Assessed Valuation: **\$812,165**

Population: **71**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$31,059	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$437	\$626	\$410
Revenue Collected During FY 07:	\$16,189	\$238,534	\$106,702
Expenditures During FY 07:	\$8,477	\$214,348	\$98,263
Per Capita Revenue:	\$228	\$560	\$265
Per Capita Expenditures:	\$119	\$503	\$242
Revenues over (under) Expenditures:	\$7,712	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	457.37%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$38,771	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$546	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$38,771	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Flossmoor Village**

Unit Code: **016/185/32** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,790,789**

Equalized Assessed Valuation: **\$254,595,867**

Population: **9,301**

Employees:

 Full Time: **52**

 Part Time: **90**

 Salaries Paid: **\$3,933,051**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$6,543,097	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$703	\$504	\$352
Revenue Collected During FY 07:	\$7,417,431	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$6,238,047	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$797	\$705	\$543
Per Capita Expenditures:	\$671	\$667	\$526
Revenues over (under) Expenditures:	\$1,179,384	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	119.01%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$7,424,013	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$798	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,660,966	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$7,096,189	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$11,824,691	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,271	\$1,147	\$512
General Obligation Debt over EAV:	2.75%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$10,982,504	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,181	\$1,251	\$964
Revenue Collected During FY 07:	\$3,787,860	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,761,475	\$2,265,573	\$984,738
Per Capita Revenue:	\$407	\$425	\$269
Per Capita Expenditures:	\$297	\$382	\$256
Operating Income (loss):	\$1,026,385	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	431.48%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$11,915,330	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,281	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$42,710	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$475	\$626	\$410
Revenue Collected During FY 07:	\$20,047	\$238,534	\$106,702
Expenditures During FY 07:	\$15,119	\$214,348	\$98,263
Per Capita Revenue:	\$223	\$560	\$265
Per Capita Expenditures:	\$168	\$503	\$242
Revenues over (under) Expenditures:	\$4,928	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	315.09%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$47,638	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$529	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$47,637	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$136,000	\$367,655	\$31,000
Per Capita Debt:	\$418	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$516,883	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$1,590	\$2,082	\$714
Revenue Collected During FY 07:	\$39,784	\$192,670	\$73,226
Expenditures During FY 07:	\$40,905	\$188,012	\$78,194
Per Capita Revenue:	\$122	\$488	\$184
Per Capita Expenditures:	\$126	\$486	\$201
Operating Income (loss):	-\$1,121	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	1260.88%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$515,762	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,587	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Forest Park Village**

Unit Code: **016/190/32** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$31,409,845**

Equalized Assessed Valuation: **\$354,116,468**

Population: **15,329**

Employees:

 Full Time: **111**

 Part Time: **53**

 Salaries Paid: **\$6,131,971**

Blended Component Units

Number Submitted = 2
 Firefighters' Pension Fund
 Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$10,311,348	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$673	\$504	\$352
Revenue Collected During FY 07:	\$17,675,459	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$22,675,959	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,153	\$705	\$543
Per Capita Expenditures:	\$1,479	\$667	\$526
Revenues over (under) Expenditures:	-\$5,000,500	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	27.70%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$6,282,310	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$410	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,351,053	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$4,671,546	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$24,576,223	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,603	\$1,147	\$512
General Obligation Debt over EAV:	4.27%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$7,181,712	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$469	\$1,251	\$964
Revenue Collected During FY 07:	\$3,723,386	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$2,848,057	\$2,265,573	\$984,738
Per Capita Revenue:	\$243	\$425	\$269
Per Capita Expenditures:	\$186	\$382	\$256
Operating Income (loss):	\$875,329	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	261.83%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$7,457,041	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$486	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit 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

Forest View Village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$1,479,222	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$1,901	\$626	\$410
Revenue Collected During FY 07:	\$3,194,545	\$238,534	\$106,702
Expenditures During FY 07:	\$2,419,393	\$214,348	\$98,263
Per Capita Revenue:	\$4,106	\$560	\$265
Per Capita Expenditures:	\$3,110	\$503	\$242
Revenues over (under) Expenditures:	\$775,152	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	67.06%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$1,622,557	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$2,086	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$482,328	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,808,702	\$367,655	\$31,000
Per Capita Debt:	\$3,610	\$785	\$104
General Obligation Debt over EAV:	4.30%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$632,884	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$813	\$2,082	\$714
Revenue Collected During FY 07:	\$185,851	\$192,670	\$73,226
Expenditures During FY 07:	\$225,754	\$188,012	\$78,194
Per Capita Revenue:	\$239	\$488	\$184
Per Capita Expenditures:	\$290	\$486	\$201
Operating Income (loss):	-\$39,903	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	276.76%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$624,798	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$803	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Forrest Village**

Unit Code: **053/050/32** County: **LIVINGSTON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,419,550**

Equalized Assessed Valuation: **\$10,778,974**

Population: **1,202**

Employees:

 Full Time: **4**

 Part Time: **21**

 Salaries Paid: **\$158,386**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$502,667	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$418	\$504	\$352
Revenue Collected During FY 07:	\$451,022	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$371,701	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$375	\$705	\$543
Per Capita Expenditures:	\$309	\$667	\$526
Revenues over (under) Expenditures:	\$79,321	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	156.57%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$581,988	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$484	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$735,049	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$574,558	\$7,233,139	\$1,769,840
Per Capita Debt:	\$478	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,045,554	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$870	\$1,251	\$964
Revenue Collected During FY 07:	\$229,701	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$248,045	\$2,265,573	\$984,738
Per Capita Revenue:	\$191	\$425	\$269
Per Capita Expenditures:	\$206	\$382	\$256
Operating Income (loss):	-\$18,344	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	414.12%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,027,210	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$855	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Forreston Village**

Unit Code: **071/025/32** County: **OGLE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,008,911**

Equalized Assessed Valuation: **\$15,544,198**

Population: **1,469**

Employees:

 Full Time: **5**

 Part Time: **7**

 Salaries Paid: **\$204,878**

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 07:	\$861,504	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$586	\$504	\$352
Revenue Collected During FY 07:	\$507,164	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$416,331	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$345	\$705	\$543
Per Capita Expenditures:	\$283	\$667	\$526
Revenues over (under) Expenditures:	\$90,833	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	227.09%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$945,437	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$644	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$308,199	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$832,352	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$40,000	\$7,233,139	\$1,769,840
Per Capita Debt:	\$27	\$1,147	\$512
General Obligation Debt over EAV:	0.26%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$784,639	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$534	\$1,251	\$964
Revenue Collected During FY 07:	\$360,701	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$270,853	\$2,265,573	\$984,738
Per Capita Revenue:	\$246	\$425	\$269
Per Capita Expenditures:	\$184	\$382	\$256
Operating Income (loss):	\$89,848	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	296.00%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$801,737	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$546	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Forsyth Village**

Unit Code: **055/025/32** County: **MACON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,190,691**

Equalized Assessed Valuation: **\$101,879,752**

Population: **2,434**

Employees:

 Full Time: **22**

 Part Time: **49**

 Salaries Paid: **\$540,845**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$4,602,319	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$1,891	\$504	\$352
Revenue Collected During FY 07:	\$4,892,079	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$4,650,346	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$2,010	\$705	\$543
Per Capita Expenditures:	\$1,911	\$667	\$526
Revenues over (under) Expenditures:	\$241,733	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	92.74%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$4,312,810	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,772	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$4,725,361	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$8,748,798	\$7,233,139	\$1,769,840
Per Capita Debt:	\$3,594	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$6,157,144	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$2,530	\$1,251	\$964
Revenue Collected During FY 07:	\$776,950	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,239,161	\$2,265,573	\$984,738
Per Capita Revenue:	\$319	\$425	\$269
Per Capita Expenditures:	\$509	\$382	\$256
Operating Income (loss):	-\$462,211	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	468.03%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$5,799,700	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,383	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fox Lake Village**

Unit Code: **049/025/32** County: **LAKE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,916,684**

Equalized Assessed Valuation: **\$324,326,710**

Population: **10,699**

Employees:

 Full Time: **102**

 Part Time: **85**

 Salaries Paid: **\$6,240,184**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$3,111,388	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$291	\$504	\$352
Revenue Collected During FY 07:	\$12,355,414	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$13,269,035	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$1,155	\$705	\$543
Per Capita Expenditures:	\$1,240	\$667	\$526
Revenues over (under) Expenditures:	-\$913,621	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	17.99%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,387,398	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$223	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$828,985	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,150,980	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$11,090,666	\$7,233,139	\$1,769,840
Per Capita Debt:	\$1,037	\$1,147	\$512
General Obligation Debt over EAV:	1.45%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$54,898,592	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$5,131	\$1,251	\$964
Revenue Collected During FY 07:	\$10,699,510	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$7,272,205	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,000	\$425	\$269
Per Capita Expenditures:	\$680	\$382	\$256
Operating Income (loss):	\$3,427,305	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	802.04%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$58,325,897	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$5,452	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fox River Grove Village**

Unit Code: **063/025/32** County: **MCHENRY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,456,376**

Equalized Assessed Valuation: **\$153,899,516**

Population: **4,862**

Employees:

 Full Time: **29**

 Part Time: **1**

 Salaries Paid: **\$1,516,841**

Blended Component Units

Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$2,387,814	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$491	\$504	\$352
Revenue Collected During FY 07:	\$3,489,780	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$3,806,386	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$718	\$705	\$543
Per Capita Expenditures:	\$783	\$667	\$526
Revenues over (under) Expenditures:	-\$316,606	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	63.94%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$2,433,980	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$501	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$875,027	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,595,718	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,517,500	\$7,233,139	\$1,769,840
Per Capita Debt:	\$518	\$1,147	\$512
General Obligation Debt over EAV:	0.78%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,599,157	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$946	\$1,251	\$964
Revenue Collected During FY 07:	\$1,845,000	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$1,391,604	\$2,265,573	\$984,738
Per Capita Revenue:	\$379	\$425	\$269
Per Capita Expenditures:	\$286	\$382	\$256
Operating Income (loss):	\$453,396	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	362.52%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$5,044,868	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$1,038	\$1,346	\$983



FISCAL YEAR 2007

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 07:	\$4,796,004	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$284	\$504	\$352
Revenue Collected During FY 07:	\$13,361,606	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$12,467,774	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$792	\$705	\$543
Per Capita Expenditures:	\$739	\$667	\$526
Revenues over (under) Expenditures:	\$893,832	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	33.85%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$4,219,836	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$250	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,231,299	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$18,228,932	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$9,892,849	\$7,233,139	\$1,769,840
Per Capita Debt:	\$586	\$1,147	\$512
General Obligation Debt over EAV:	0.99%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$75,033,567	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$4,445	\$1,251	\$964
Revenue Collected During FY 07:	\$14,737,511	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$5,451,268	\$2,265,573	\$984,738
Per Capita Revenue:	\$873	\$425	\$269
Per Capita Expenditures:	\$323	\$382	\$256
Operating Income (loss):	\$9,286,243	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	1543.04%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$84,115,210	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$4,983	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$69,230	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$109	\$626	\$410
Revenue Collected During FY 07:	\$143,183	\$238,534	\$106,702
Expenditures During FY 07:	\$117,515	\$214,348	\$98,263
Per Capita Revenue:	\$226	\$560	\$265
Per Capita Expenditures:	\$185	\$503	\$242
Revenues over (under) Expenditures:	\$25,668	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	80.75%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$94,898	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$150	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$76,446	\$34,107	\$
Total Unrestricted Net Assets:	\$18,452	\$108,947	\$97,707

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$486,707	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$768	\$2,082	\$714
Revenue Collected During FY 07:	\$723,663	\$192,670	\$73,226
Expenditures During FY 07:	\$506,749	\$188,012	\$78,194
Per Capita Revenue:	\$1,141	\$488	\$184
Per Capita Expenditures:	\$799	\$486	\$201
Operating Income (loss):	\$216,914	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	138.85%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$703,621	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$1,110	\$2,098	\$743



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Franklin Grove Village**

Unit Code: **052/030/32** County: **LEE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,389,660**

Equalized Assessed Valuation: **\$9,218,729**

Population: **1,019**

Employees:

 Full Time: **3**

 Part Time: **24**

 Salaries Paid: **\$131,108**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$2,164,872	\$3,031,595	\$1,341,133
Per Capita Beginning Fund Balance:	\$2,125	\$504	\$352
Revenue Collected During FY 07:	\$542,726	\$4,956,367	\$2,117,279
Expenditures During FY 07:	\$1,520,577	\$4,725,676	\$2,095,808
Per Capita Revenue:	\$533	\$705	\$543
Per Capita Expenditures:	\$1,492	\$667	\$526
Revenues over (under) Expenditures:	-\$977,851	\$230,691	\$56,835
Ratio of Fund Balance to Expenditures:	77.67%	92.67%	70.72%
Ending Fund Balance for FY 07:	\$1,181,045	\$3,297,966	\$1,483,381
Per Capita Ending Fund Balance:	\$1,159	\$558	\$387

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,949	\$
Total Unreserved Funds:	\$	\$34,449	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,276	\$1,152,182	\$241,706
Total Unrestricted Net Assets:	\$1,218,866	\$1,531,542	\$755,160



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$39,182	\$7,233,139	\$1,769,840
Per Capita Debt:	\$38	\$1,147	\$512
General Obligation Debt over EAV:	0.00%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$973,341	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$955	\$1,251	\$964
Revenue Collected During FY 07:	\$191,158	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$172,210	\$2,265,573	\$984,738
Per Capita Revenue:	\$188	\$425	\$269
Per Capita Expenditures:	\$169	\$382	\$256
Operating Income (loss):	\$18,948	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	576.21%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$992,289	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$974	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$8,280,880	\$7,233,139	\$1,769,840
Per Capita Debt:	\$2,070	\$1,147	\$512
General Obligation Debt over EAV:	11.29%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$7,345,128	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$1,836	\$1,251	\$964
Revenue Collected During FY 07:	\$5,626,190	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$4,072,865	\$2,265,573	\$984,738
Per Capita Revenue:	\$1,407	\$425	\$269
Per Capita Expenditures:	\$1,018	\$382	\$256
Operating Income (loss):	\$1,553,325	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	218.48%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$8,898,453	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$2,225	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$305,000	\$367,655	\$31,000
Per Capita Debt:	\$1,089	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$862,850	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$3,082	\$2,082	\$714
Revenue Collected During FY 07:	\$73,232	\$192,670	\$73,226
Expenditures During FY 07:	\$131,234	\$188,012	\$78,194
Per Capita Revenue:	\$262	\$488	\$184
Per Capita Expenditures:	\$469	\$486	\$201
Operating Income (loss):	-\$58,002	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	613.29%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$804,848	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$2,874	\$2,098	\$743



FISCAL YEAR 2007

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

Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$6,105,379	\$19,849,016	\$15,747,343
Per Capita Beginning Fund Balance:	\$228	\$409	\$353
Revenue Collected During FY 07:	\$18,237,630	\$44,700,114	\$33,651,318
Expenditures During FY 07:	\$16,866,656	\$42,622,750	\$31,275,402
Per Capita Revenue:	\$681	\$860	\$843
Per Capita Expenditures:	\$629	\$825	\$810
Revenues over (under) Expenditures:	\$1,370,974	\$2,077,365	\$1,258,647
Ratio of Fund Balance to Expenditures:	37.53%	52.42%	49.08%
Ending Fund Balance for FY 07:	\$6,330,699	\$20,036,673	\$17,230,538
Per Capita Ending Fund Balance:	\$236	\$413	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,553	\$
Total Unreserved Funds:	\$	\$170,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$429,477	\$11,112,341	\$6,309,815
Total Unrestricted Net Assets:	\$7,218,654	\$8,588,109	\$11,470,800



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$31,354,204	\$65,742,574	\$41,290,999
Per Capita Debt:	\$1,170	\$1,242	\$972
General Obligation Debt over EAV:	11.41%	3.93%	2.99%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$14,318,213	\$61,113,759	\$39,284,117
Per Capita Beginning Retained Earnings for FY 07:	\$534	\$1,159	\$985
Revenue Collected During FY 07:	\$7,537,925	\$15,816,706	\$9,076,358
Expenditures During FY 07:	\$8,173,475	\$14,463,687	\$8,775,118
Per Capita Revenue:	\$281	\$296	\$246
Per Capita Expenditures:	\$305	\$270	\$220
Operating Income (loss):	-\$635,550	\$1,353,019	\$908,028
Ratio of Retained Earnings to Expenditures:	307.19%	485.60%	432.76%
Ending Retained Earnings for FY 07:	\$25,107,750	\$63,987,626	\$41,407,056
Per Capita Ending Retained Earnings:	\$937	\$1,224	\$993



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,215,894	\$7,233,139	\$1,769,840
Per Capita Debt:	\$571	\$1,147	\$512
General Obligation Debt over EAV:	1.83%	1.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$994,698	\$7,818,301	\$2,964,076
Per Capita Beginning Retained Earnings for FY 07:	\$256	\$1,251	\$964
Revenue Collected During FY 07:	\$1,005,544	\$2,538,309	\$1,011,915
Expenditures During FY 07:	\$826,138	\$2,265,573	\$984,738
Per Capita Revenue:	\$259	\$425	\$269
Per Capita Expenditures:	\$213	\$382	\$256
Operating Income (loss):	\$179,406	\$272,736	\$33,933
Ratio of Retained Earnings to Expenditures:	129.72%	474.72%	342.84%
Ending Retained Earnings for FY 07:	\$1,071,677	\$8,403,929	\$3,107,272
Per Capita Ending Retained Earnings:	\$276	\$1,346	\$983



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$85,388	\$247,273	\$149,602
Per Capita Beginning Fund Balance:	\$3,050	\$626	\$410
Revenue Collected During FY 07:	\$17,201	\$238,534	\$106,702
Expenditures During FY 07:	\$12,626	\$214,348	\$98,263
Per Capita Revenue:	\$614	\$560	\$265
Per Capita Expenditures:	\$451	\$503	\$242
Revenues over (under) Expenditures:	\$4,575	\$24,185	\$8,756
Ratio of Fund Balance to Expenditures:	712.52%	297.45%	169.25%
Ending Fund Balance for FY 07:	\$89,963	\$266,465	\$167,358
Per Capita Ending Fund Balance:	\$3,213	\$673	\$447

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,848	\$
Total Unreserved Funds:	\$89,963	\$30,438	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$34,107	\$
Total Unrestricted Net Assets:	\$	\$108,947	\$97,707



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$367,655	\$31,000
Per Capita Debt:	\$	\$785	\$104
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$731,910	\$308,989
Per Capita Beginning Retained Earnings for FY 07:	\$	\$2,082	\$714
Revenue Collected During FY 07:	\$	\$192,670	\$73,226
Expenditures During FY 07:	\$	\$188,012	\$78,194
Per Capita Revenue:	\$	\$488	\$184
Per Capita Expenditures:	\$	\$486	\$201
Operating Income (loss):	\$	\$4,658	\$
Ratio of Retained Earnings to Expenditures:	0.00%	453.77%	320.39%
Ending Retained Earnings for FY 07:	\$	\$742,088	\$335,617
Per Capita Ending Retained Earnings:	\$	\$2,098	\$743