



FISCAL YEAR 2008

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 08:	\$13,896,973	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$719	\$548	\$381
Revenue Collected During FY 08:	\$15,789,312	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$14,755,980	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$817	\$721	\$564
Per Capita Expenditures:	\$764	\$706	\$556
Revenues over (under) Expenditures:	\$1,033,332	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	96.13%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$14,184,628	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$734	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,804,281	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$15,384,842	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,771,161	\$7,762,020	\$1,837,009
Per Capita Debt:	\$247	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$32,156,379	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,664	\$1,329	\$992
Revenue Collected During FY 08:	\$6,161,901	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$6,367,452	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$319	\$427	\$282
Per Capita Expenditures:	\$330	\$403	\$271
Operating Income (loss):	-\$205,551	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	503.46%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$32,057,628	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,659	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Jeffersonville Village**

Unit Code: **096/025/32** County: **WAYNE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$662,100**

Equalized Assessed Valuation: **\$865,042**

Population: **366**

Employees:

 Full Time: **2**

 Part Time: **17**

 Salaries Paid: **\$61,447**

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 08:	\$47,824	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$131	\$666	\$444
Revenue Collected During FY 08:	\$72,864	\$254,229	\$117,702
Expenditures During FY 08:	\$83,693	\$232,039	\$106,311
Per Capita Revenue:	\$199	\$581	\$283
Per Capita Expenditures:	\$229	\$540	\$267
Revenues over (under) Expenditures:	-\$10,829	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	44.20%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$36,995	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$101	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,432	\$37,131	\$
Total Unrestricted Net Assets:	\$16,988	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$239,500	\$385,902	\$36,500
Per Capita Debt:	\$654	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$897,451	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,452	\$2,071	\$745
Revenue Collected During FY 08:	\$298,202	\$206,165	\$79,162
Expenditures During FY 08:	\$304,036	\$201,484	\$88,676
Per Capita Revenue:	\$815	\$520	\$198
Per Capita Expenditures:	\$831	\$519	\$219
Operating Income (loss):	-\$5,834	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	293.26%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$891,617	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,436	\$2,084	\$759



FISCAL YEAR 2008

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 08:	\$107,231	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$865	\$666	\$444
Revenue Collected During FY 08:	\$22,095	\$254,229	\$117,702
Expenditures During FY 08:	\$18,701	\$232,039	\$106,311
Per Capita Revenue:	\$178	\$581	\$283
Per Capita Expenditures:	\$151	\$540	\$267
Revenues over (under) Expenditures:	\$3,394	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	588.29%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$110,016	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$887	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,382	\$37,131	\$
Total Unrestricted Net Assets:	\$90,202	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$34,516	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$278	\$2,071	\$745
Revenue Collected During FY 08:	\$26,944	\$206,165	\$79,162
Expenditures During FY 08:	\$26,416	\$201,484	\$88,676
Per Capita Revenue:	\$217	\$520	\$198
Per Capita Expenditures:	\$213	\$519	\$219
Operating Income (loss):	\$528	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	132.66%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$35,044	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$283	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Jerome Village**

Unit Code: **083/060/32** County: **SANGAMON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Combination**

Appropriation or Budget: **\$1,492,606**

Equalized Assessed Valuation: **\$21,887,376**

Population: **1,414**

Employees:

 Full Time: **9**

 Part Time: **11**

 Salaries Paid: **\$545,650**

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 08:	\$345,252	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$244	\$548	\$381
Revenue Collected During FY 08:	\$948,366	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,026,501	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$671	\$721	\$564
Per Capita Expenditures:	\$726	\$706	\$556
Revenues over (under) Expenditures:	-\$78,135	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	29.73%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$305,132	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$216	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$51,631	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$356,763	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$132,522	\$7,762,020	\$1,837,009
Per Capita Debt:	\$94	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$486,472	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$344	\$1,329	\$992
Revenue Collected During FY 08:	\$263,440	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$201,177	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$186	\$427	\$282
Per Capita Expenditures:	\$142	\$403	\$271
Operating Income (loss):	\$62,263	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	272.76%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$548,735	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$388	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,073,544	\$7,762,020	\$1,837,009
Per Capita Debt:	\$136	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$6,730,922	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$853	\$1,329	\$992
Revenue Collected During FY 08:	\$1,900,580	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,266,468	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$241	\$427	\$282
Per Capita Expenditures:	\$287	\$403	\$271
Operating Income (loss):	-\$365,888	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	280.83%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$6,365,034	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$806	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$49,497	\$385,902	\$36,500
Per Capita Debt:	\$213	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$578,326	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,493	\$2,071	\$745
Revenue Collected During FY 08:	\$31,997	\$206,165	\$79,162
Expenditures During FY 08:	\$47,707	\$201,484	\$88,676
Per Capita Revenue:	\$138	\$520	\$198
Per Capita Expenditures:	\$206	\$519	\$219
Operating Income (loss):	-\$15,710	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1200.89%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$572,910	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,469	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Johnsburg Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,217,195**

Equalized Assessed Valuation: **\$246,807,165**

Population: **5,391**

Employees:

 Full Time: **20**

 Part Time: **5**

 Salaries Paid: **\$1,275,313**

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 08:	\$1,122,894	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$208	\$548	\$381
Revenue Collected During FY 08:	\$3,146,786	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$3,350,939	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$584	\$721	\$564
Per Capita Expenditures:	\$622	\$706	\$556
Revenues over (under) Expenditures:	-\$204,153	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	28.19%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$944,741	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$175	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$650,416	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$5,756,557	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,068	\$1,174	\$528
General Obligation Debt over EAV:	0.39%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$6,471,218	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,200	\$1,329	\$992
Revenue Collected During FY 08:	\$315,418	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$956,774	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$59	\$427	\$282
Per Capita Expenditures:	\$177	\$403	\$271
Operating Income (loss):	-\$641,356	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	609.32%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$5,829,862	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,081	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Johnsonville Village**

Unit Code: **096/030/32** County: **WAYNE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$29,650**

Equalized Assessed Valuation: **\$199,612**

Population: **69**

Employees:

 Full Time: **7**

 Part Time:

 Salaries Paid: **\$3,270**

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 08:	\$51,591	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$748	\$666	\$444
Revenue Collected During FY 08:	\$12,420	\$254,229	\$117,702
Expenditures During FY 08:	\$9,419	\$232,039	\$106,311
Per Capita Revenue:	\$180	\$581	\$283
Per Capita Expenditures:	\$137	\$540	\$267
Revenues over (under) Expenditures:	\$3,001	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	579.59%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$54,592	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$791	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$54,592	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759



FISCAL YEAR 2008

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 08:	\$960,174	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$274	\$548	\$381
Revenue Collected During FY 08:	\$2,045,030	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,215,654	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$584	\$721	\$564
Per Capita Expenditures:	\$633	\$706	\$556
Revenues over (under) Expenditures:	-\$170,624	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	33.63%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$745,191	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$213	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$499,035	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$377,616	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$446,460	\$7,762,020	\$1,837,009
Per Capita Debt:	\$127	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$544,321	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$155	\$1,329	\$992
Revenue Collected During FY 08:	\$1,391,997	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,151,937	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$397	\$427	\$282
Per Capita Expenditures:	\$329	\$403	\$271
Operating Income (loss):	\$240,060	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	71.94%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$828,740	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$237	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Joliet City**

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

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$265,775,350**

Equalized Assessed Valuation: **\$3,193,631,812**

Population: **152,812**

Employees:

 Full Time: **925**

 Part Time: **127**

 Salaries Paid: **\$84,743,813**

Blended Component Units

Number Submitted = 2

Joliet Firefighters' Pension Fund

Joliet Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$77,064,134	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$504	\$420	\$380
Revenue Collected During FY 08:	\$163,599,063	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$177,839,408	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$1,071	\$910	\$884
Per Capita Expenditures:	\$1,164	\$894	\$899
Revenues over (under) Expenditures:	-\$14,240,345	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	34.07%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$60,597,992	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$397	\$420	\$371

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,370,429	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$6,508,615	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$70,227,105	\$74,451,458	\$47,444,580
Per Capita Debt:	\$460	\$1,334	\$1,078
General Obligation Debt over EAV:	0.36%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$262,004,608	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$1,715	\$1,214	\$976
Revenue Collected During FY 08:	\$30,711,904	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$35,983,240	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$201	\$312	\$227
Per Capita Expenditures:	\$235	\$294	\$237
Operating Income (loss):	-\$5,271,336	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	706.76%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$254,314,466	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$1,664	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,136,364	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,166	\$1,329	\$992
Revenue Collected During FY 08:	\$1,132,580	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,096,839	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$618	\$427	\$282
Per Capita Expenditures:	\$599	\$403	\$271
Operating Income (loss):	\$35,741	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	198.03%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,172,105	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,186	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Joppa Village**

Unit Code: **061/015/32** County: **MASSAC**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$153,457**

Equalized Assessed Valuation: **\$682,499**

Population: **500**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$61,955**

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 08:	\$253,632	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$507	\$666	\$444
Revenue Collected During FY 08:	\$188,008	\$254,229	\$117,702
Expenditures During FY 08:	\$194,059	\$232,039	\$106,311
Per Capita Revenue:	\$376	\$581	\$283
Per Capita Expenditures:	\$388	\$540	\$267
Revenues over (under) Expenditures:	-\$6,051	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	127.58%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$247,581	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$495	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$133,110	\$37,131	\$
Total Unrestricted Net Assets:	\$114,471	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$252,635	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$505	\$2,071	\$745
Revenue Collected During FY 08:	\$66,746	\$206,165	\$79,162
Expenditures During FY 08:	\$39,032	\$201,484	\$88,676
Per Capita Revenue:	\$133	\$520	\$198
Per Capita Expenditures:	\$78	\$519	\$219
Operating Income (loss):	\$27,714	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	718.25%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$280,349	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$561	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Joy Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$304,284**

Equalized Assessed Valuation: **\$2,294,363**

Population: **712**

Employees:

 Full Time: **4**

 Part Time: **2**

 Salaries Paid: **\$80,716**

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 08:	\$135,471	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$190	\$666	\$444
Revenue Collected During FY 08:	\$133,631	\$254,229	\$117,702
Expenditures During FY 08:	\$136,325	\$232,039	\$106,311
Per Capita Revenue:	\$188	\$581	\$283
Per Capita Expenditures:	\$191	\$540	\$267
Revenues over (under) Expenditures:	-\$2,694	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	97.40%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$132,777	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$186	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$132,777	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$576,484	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$810	\$2,071	\$745
Revenue Collected During FY 08:	\$81,293	\$206,165	\$79,162
Expenditures During FY 08:	\$114,737	\$201,484	\$88,676
Per Capita Revenue:	\$114	\$520	\$198
Per Capita Expenditures:	\$161	\$519	\$219
Operating Income (loss):	-\$33,444	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	473.29%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$543,040	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$763	\$2,084	\$759



FISCAL YEAR 2008

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 08:	\$97,940	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$705	\$666	\$444
Revenue Collected During FY 08:	\$27,233	\$254,229	\$117,702
Expenditures During FY 08:	\$13,980	\$232,039	\$106,311
Per Capita Revenue:	\$196	\$581	\$283
Per Capita Expenditures:	\$101	\$540	\$267
Revenues over (under) Expenditures:	\$13,253	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	822.13%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$114,934	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$827	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$114,934	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759



FISCAL YEAR 2008

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 08:	\$160,528	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$284	\$666	\$444
Revenue Collected During FY 08:	\$151,706	\$254,229	\$117,702
Expenditures During FY 08:	\$151,650	\$232,039	\$106,311
Per Capita Revenue:	\$269	\$581	\$283
Per Capita Expenditures:	\$268	\$540	\$267
Revenues over (under) Expenditures:	\$56	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	105.66%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$160,234	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$284	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$93,896	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$369,336	\$385,902	\$36,500
Per Capita Debt:	\$654	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$849,658	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,504	\$2,071	\$745
Revenue Collected During FY 08:	\$152,908	\$206,165	\$79,162
Expenditures During FY 08:	\$152,832	\$201,484	\$88,676
Per Capita Revenue:	\$271	\$520	\$198
Per Capita Expenditures:	\$270	\$519	\$219
Operating Income (loss):	\$76	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	556.22%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$850,084	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,505	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Justice Village**

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

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,512,968**

Equalized Assessed Valuation: **\$163,045,085**

Population: **12,719**

Employees:

 Full Time: **40**

 Part Time: **10**

 Salaries Paid: **\$2,998,045**

Blended Component Units

Number Submitted = 2

Firefighters' Pension Employee Retirement System

Police Pension Employees Retirement System

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$177,322	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$14	\$548	\$381
Revenue Collected During FY 08:	\$7,410,971	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$9,001,899	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$583	\$721	\$564
Per Capita Expenditures:	\$708	\$706	\$556
Revenues over (under) Expenditures:	-\$1,590,928	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	11.60%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,043,855	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$82	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,417,578	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$12,052,646	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$11,551,577	\$7,762,020	\$1,837,009
Per Capita Debt:	\$908	\$1,174	\$528
General Obligation Debt over EAV:	0.88%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$372,666	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$29	\$1,329	\$992
Revenue Collected During FY 08:	\$697,032	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$545,564	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$55	\$427	\$282
Per Capita Expenditures:	\$43	\$403	\$271
Operating Income (loss):	\$151,468	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	96.07%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$524,134	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$41	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kampsville Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

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

Equalized Assessed Valuation: **\$2,836,762**

Population: **400**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$10,960**

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 08:	\$90,532	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$226	\$666	\$444
Revenue Collected During FY 08:	\$107,821	\$254,229	\$117,702
Expenditures During FY 08:	\$118,770	\$232,039	\$106,311
Per Capita Revenue:	\$270	\$581	\$283
Per Capita Expenditures:	\$297	\$540	\$267
Revenues over (under) Expenditures:	-\$10,949	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	81.04%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$96,256	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$241	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$59,052	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$112,014	\$385,902	\$36,500
Per Capita Debt:	\$280	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$333,518	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$834	\$2,071	\$745
Revenue Collected During FY 08:	\$1,246	\$206,165	\$79,162
Expenditures During FY 08:	\$126,266	\$201,484	\$88,676
Per Capita Revenue:	\$3	\$520	\$198
Per Capita Expenditures:	\$316	\$519	\$219
Operating Income (loss):	-\$125,020	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	190.30%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$240,281	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$601	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kane Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$405,000**

Equalized Assessed Valuation: **\$1,688,740**

Population: **450**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$47,651**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$97,707	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$217	\$666	\$444
Revenue Collected During FY 08:	\$87,549	\$254,229	\$117,702
Expenditures During FY 08:	\$84,401	\$232,039	\$106,311
Per Capita Revenue:	\$195	\$581	\$283
Per Capita Expenditures:	\$188	\$540	\$267
Revenues over (under) Expenditures:	\$3,148	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	119.50%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$100,855	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$224	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$100,855	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$377,423	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$839	\$2,071	\$745
Revenue Collected During FY 08:	\$83,502	\$206,165	\$79,162
Expenditures During FY 08:	\$66,064	\$201,484	\$88,676
Per Capita Revenue:	\$186	\$520	\$198
Per Capita Expenditures:	\$147	\$519	\$219
Operating Income (loss):	\$17,438	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	597.69%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$394,861	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$877	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kaneville Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$86,001**

Equalized Assessed Valuation: **\$12,288,177**

Population: **440**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$800**

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 08:	\$11,859	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$27	\$666	\$444
Revenue Collected During FY 08:	\$86,458	\$254,229	\$117,702
Expenditures During FY 08:	\$30,665	\$232,039	\$106,311
Per Capita Revenue:	\$196	\$581	\$283
Per Capita Expenditures:	\$70	\$540	\$267
Revenues over (under) Expenditures:	\$55,793	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	220.62%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$67,652	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$154	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$67,652	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kangley Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$71,200**

Equalized Assessed Valuation: **\$2,037,786**

Population: **287**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$3,960**

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 08:	\$221,148	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$771	\$666	\$444
Revenue Collected During FY 08:	\$69,641	\$254,229	\$117,702
Expenditures During FY 08:	\$87,186	\$232,039	\$106,311
Per Capita Revenue:	\$243	\$581	\$283
Per Capita Expenditures:	\$304	\$540	\$267
Revenues over (under) Expenditures:	-\$17,545	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	233.53%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$203,603	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$709	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$68,537	\$2,724	\$
Total Unreserved Funds:	\$135,066	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Kankakee City**

Unit Code: **046/060/30** County: **KANKAKEE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$56,806,977**

Equalized Assessed Valuation: **\$284,408,370**

Population: **26,608**

Employees:

 Full Time: **320**

 Part Time: **32**

 Salaries Paid: **\$14,137,217**

Blended Component Units

Number Submitted = 2
 Community Development Agency
 Municipal Utility

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$5,466,560	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$205	\$420	\$380
Revenue Collected During FY 08:	\$49,572,949	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$50,968,700	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$1,863	\$910	\$884
Per Capita Expenditures:	\$1,916	\$894	\$899
Revenues over (under) Expenditures:	-\$1,395,751	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	14.47%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$7,373,843	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$277	\$420	\$371

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,859,692	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	-\$33,637,769	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$82,924,462	\$74,451,458	\$47,444,580
Per Capita Debt:	\$3,117	\$1,334	\$1,078
General Obligation Debt over EAV:	19.50%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$27,400,797	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$1,030	\$1,214	\$976
Revenue Collected During FY 08:	\$8,669,056	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$9,153,944	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$326	\$312	\$227
Per Capita Expenditures:	\$344	\$294	\$237
Operating Income (loss):	-\$484,888	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	293.04%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$26,824,736	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$1,008	\$1,247	\$998



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kansas Village**

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

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$488,550**

Equalized Assessed Valuation: **\$4,109,775**

Population: **842**

Employees:

 Full Time: **3**

 Part Time: **21**

 Salaries Paid: **\$139,704**

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 08:	\$625,308	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$743	\$666	\$444
Revenue Collected During FY 08:	\$242,419	\$254,229	\$117,702
Expenditures During FY 08:	\$222,544	\$232,039	\$106,311
Per Capita Revenue:	\$288	\$581	\$283
Per Capita Expenditures:	\$264	\$540	\$267
Revenues over (under) Expenditures:	\$19,875	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	286.80%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$638,252	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$758	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$116,629	\$37,131	\$
Total Unrestricted Net Assets:	\$446,164	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$709,118	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$842	\$2,071	\$745
Revenue Collected During FY 08:	\$115,300	\$206,165	\$79,162
Expenditures During FY 08:	\$122,441	\$201,484	\$88,676
Per Capita Revenue:	\$137	\$520	\$198
Per Capita Expenditures:	\$145	\$519	\$219
Operating Income (loss):	-\$7,141	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	573.32%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$701,977	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$834	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kappa Village**

Unit Code: **102/040/32** County: **WOODFORD**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$45,753**

Equalized Assessed Valuation: **\$3,258,180**

Population: **170**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$10,390**

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 08:	\$99,710	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$587	\$666	\$444
Revenue Collected During FY 08:	\$55,036	\$254,229	\$117,702
Expenditures During FY 08:	\$32,324	\$232,039	\$106,311
Per Capita Revenue:	\$324	\$581	\$283
Per Capita Expenditures:	\$190	\$540	\$267
Revenues over (under) Expenditures:	\$22,712	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	378.73%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$122,422	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$720	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$90,462	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$32,000	\$385,902	\$36,500
Per Capita Debt:	\$188	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Karnak Village**

Unit Code: **077/010/32** County: **PULASKI**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$161,000**

Equalized Assessed Valuation: **\$1,227,849**

Population: **619**

Employees:

 Full Time: **2**

 Part Time: **10**

 Salaries Paid: **\$95,937**

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 08:	\$50,685	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$82	\$666	\$444
Revenue Collected During FY 08:	\$176,621	\$254,229	\$117,702
Expenditures During FY 08:	\$218,217	\$232,039	\$106,311
Per Capita Revenue:	\$285	\$581	\$283
Per Capita Expenditures:	\$353	\$540	\$267
Revenues over (under) Expenditures:	-\$41,596	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	3.62%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$7,889	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$13	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$80	\$37,131	\$
Total Unrestricted Net Assets:	\$7,809	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$290,000	\$385,902	\$36,500
Per Capita Debt:	\$468	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,476,950	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,386	\$2,071	\$745
Revenue Collected During FY 08:	\$328,870	\$206,165	\$79,162
Expenditures During FY 08:	\$365,750	\$201,484	\$88,676
Per Capita Revenue:	\$531	\$520	\$198
Per Capita Expenditures:	\$591	\$519	\$219
Operating Income (loss):	-\$36,880	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	394.06%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,441,270	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,328	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kaskaskia Village**

Unit Code: **079/035/32** County: **RANDOLPH**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$**

Population: **24**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$255**

Blended Component Units

(This area is currently blank for 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 08:	\$26,202	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,092	\$666	\$444
Revenue Collected During FY 08:	\$2,458	\$254,229	\$117,702
Expenditures During FY 08:	\$1,646	\$232,039	\$106,311
Per Capita Revenue:	\$102	\$581	\$283
Per Capita Expenditures:	\$69	\$540	\$267
Revenues over (under) Expenditures:	\$812	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	1641.19%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$27,014	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,126	\$689	\$462
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,953	\$2,724	\$
Total Unreserved Funds:	\$26,037	\$28,007	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keenes Village**

Unit Code: **096/035/32** County: **WAYNE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,575**

Equalized Assessed Valuation: **\$144,363**

Population: **62**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$53,728	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$867	\$666	\$444
Revenue Collected During FY 08:	\$15,803	\$254,229	\$117,702
Expenditures During FY 08:	\$15,257	\$232,039	\$106,311
Per Capita Revenue:	\$255	\$581	\$283
Per Capita Expenditures:	\$246	\$540	\$267
Revenues over (under) Expenditures:	\$546	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	347.78%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$53,061	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$856	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$30,206	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$24,500	\$385,902	\$36,500
Per Capita Debt:	\$395	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$311,326	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$5,021	\$2,071	\$745
Revenue Collected During FY 08:	\$9,654	\$206,165	\$79,162
Expenditures During FY 08:	\$30,217	\$201,484	\$88,676
Per Capita Revenue:	\$156	\$520	\$198
Per Capita Expenditures:	\$487	\$519	\$219
Operating Income (loss):	-\$20,563	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	963.24%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$291,063	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$4,695	\$2,084	\$759



FISCAL YEAR 2008

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 08:	\$52,819	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$151	\$666	\$444
Revenue Collected During FY 08:	\$41,515	\$254,229	\$117,702
Expenditures During FY 08:	\$49,565	\$232,039	\$106,311
Per Capita Revenue:	\$119	\$581	\$283
Per Capita Expenditures:	\$142	\$540	\$267
Revenues over (under) Expenditures:	-\$8,050	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	90.32%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$44,769	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$128	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$44,769	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$246,000	\$385,902	\$36,500
Per Capita Debt:	\$703	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$818,584	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,339	\$2,071	\$745
Revenue Collected During FY 08:	\$57,782	\$206,165	\$79,162
Expenditures During FY 08:	\$83,664	\$201,484	\$88,676
Per Capita Revenue:	\$165	\$520	\$198
Per Capita Expenditures:	\$239	\$519	\$219
Operating Income (loss):	-\$25,882	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	947.48%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$792,702	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,265	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keithsburg City**

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

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$621,010**

Equalized Assessed Valuation: **\$3,827,631**

Population: **700**

Employees:

 Full Time: **3**

 Part Time: **24**

 Salaries Paid: **\$106,605**

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 08:	\$417,813	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$597	\$666	\$444
Revenue Collected During FY 08:	\$317,742	\$254,229	\$117,702
Expenditures During FY 08:	\$317,271	\$232,039	\$106,311
Per Capita Revenue:	\$454	\$581	\$283
Per Capita Expenditures:	\$453	\$540	\$267
Revenues over (under) Expenditures:	\$471	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	131.84%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$418,284	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$598	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$422,872	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$25,929	\$385,902	\$36,500
Per Capita Debt:	\$37	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$808,912	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,156	\$2,071	\$745
Revenue Collected During FY 08:	\$170,295	\$206,165	\$79,162
Expenditures During FY 08:	\$188,740	\$201,484	\$88,676
Per Capita Revenue:	\$243	\$520	\$198
Per Capita Expenditures:	\$270	\$519	\$219
Operating Income (loss):	-\$18,445	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	418.81%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$790,467	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,129	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kell Village**

Unit Code: **058/035/32** County: **MARION**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$46,800**

Equalized Assessed Valuation: **\$546,784**

Population: **258**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$7,640**

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 08:	\$41,331	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$160	\$666	\$444
Revenue Collected During FY 08:	\$47,810	\$254,229	\$117,702
Expenditures During FY 08:	\$35,278	\$232,039	\$106,311
Per Capita Revenue:	\$185	\$581	\$283
Per Capita Expenditures:	\$137	\$540	\$267
Revenues over (under) Expenditures:	\$12,532	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	152.68%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$53,863	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$209	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$63,850	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kempton Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$277,335**

Equalized Assessed Valuation: **\$1,899,579**

Population: **235**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$15,320**

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 08:	\$151,385	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$644	\$666	\$444
Revenue Collected During FY 08:	\$88,908	\$254,229	\$117,702
Expenditures During FY 08:	\$63,496	\$232,039	\$106,311
Per Capita Revenue:	\$378	\$581	\$283
Per Capita Expenditures:	\$270	\$540	\$267
Revenues over (under) Expenditures:	\$25,412	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	245.52%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$155,897	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$663	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,194	\$37,131	\$
Total Unrestricted Net Assets:	\$152,703	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$96,000	\$385,902	\$36,500
Per Capita Debt:	\$409	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	-\$81,240	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	-\$346	\$2,071	\$745
Revenue Collected During FY 08:	\$21,705	\$206,165	\$79,162
Expenditures During FY 08:	\$31,524	\$201,484	\$88,676
Per Capita Revenue:	\$92	\$520	\$198
Per Capita Expenditures:	\$134	\$519	\$219
Operating Income (loss):	-\$9,819	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	-222.56%	404.24%	297.27%
Ending Retained Earnings for FY 08:	-\$70,159	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	-\$299	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kenilworth Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,631,607**

Equalized Assessed Valuation: **\$281,090,098**

Population: **2,399**

Employees:

 Full Time: **25**

 Part Time: **15**

 Salaries Paid: **\$2,040,227**

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 08:	\$2,849,516	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,188	\$548	\$381
Revenue Collected During FY 08:	\$4,345,589	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$4,340,114	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,811	\$721	\$564
Per Capita Expenditures:	\$1,809	\$706	\$556
Revenues over (under) Expenditures:	\$5,475	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	71.23%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,091,473	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,289	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,585,802	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,892,089	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$8,735,911	\$7,762,020	\$1,837,009
Per Capita Debt:	\$3,641	\$1,174	\$528
General Obligation Debt over EAV:	1.44%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,824,885	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$761	\$1,329	\$992
Revenue Collected During FY 08:	\$897,993	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$985,482	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$374	\$427	\$282
Per Capita Expenditures:	\$411	\$403	\$271
Operating Income (loss):	-\$87,489	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	176.30%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,737,396	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$724	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 3

Cemetery

Kewanee Fire Pension Trust

Kewanee Police Pension Trust

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$4,476,784	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$346	\$548	\$381
Revenue Collected During FY 08:	\$7,541,494	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$6,165,160	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$583	\$721	\$564
Per Capita Expenditures:	\$476	\$706	\$556
Revenues over (under) Expenditures:	\$1,376,334	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	88.19%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$5,436,824	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$420	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$5,436,824	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$14,943,067	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,154	\$1,174	\$528
General Obligation Debt over EAV:	7.05%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$730,441	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$56	\$1,329	\$992
Revenue Collected During FY 08:	\$4,036,491	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,375,497	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$312	\$427	\$282
Per Capita Expenditures:	\$261	\$403	\$271
Operating Income (loss):	\$660,994	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	16.73%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$564,752	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$44	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keyesport Village**

Unit Code: **014/055/32** County: **CLINTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$145,100**

Equalized Assessed Valuation: **\$2,779,489**

Population: **722**

Employees:

 Full Time: **1**

 Part Time: **5**

 Salaries Paid: **\$66,061**

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 08:	\$73,960	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$102	\$666	\$444
Revenue Collected During FY 08:	\$103,171	\$254,229	\$117,702
Expenditures During FY 08:	\$103,219	\$232,039	\$106,311
Per Capita Revenue:	\$143	\$581	\$283
Per Capita Expenditures:	\$143	\$540	\$267
Revenues over (under) Expenditures:	-\$48	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	70.15%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$72,412	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$100	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,630	\$37,131	\$
Total Unrestricted Net Assets:	\$57,782	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$212,555	\$385,902	\$36,500
Per Capita Debt:	\$294	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$897,968	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,244	\$2,071	\$745
Revenue Collected During FY 08:	\$170,391	\$206,165	\$79,162
Expenditures During FY 08:	\$190,330	\$201,484	\$88,676
Per Capita Revenue:	\$236	\$520	\$198
Per Capita Expenditures:	\$264	\$519	\$219
Operating Income (loss):	-\$19,939	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	462.11%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$879,529	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,218	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kildeer Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,032,605**

Equalized Assessed Valuation: **\$328,325,093**

Population: **4,127**

Employees:

 Full Time: **24**

 Part Time: **3**

 Salaries Paid: **\$1,878,418**

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 08:	\$2,680,796	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$650	\$548	\$381
Revenue Collected During FY 08:	\$4,847,339	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,870,722	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,175	\$721	\$564
Per Capita Expenditures:	\$1,423	\$706	\$556
Revenues over (under) Expenditures:	-\$1,023,383	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	18.55%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,088,843	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$264	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$378,733	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,598,528	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,872,789	\$7,762,020	\$1,837,009
Per Capita Debt:	\$454	\$1,174	\$528
General Obligation Debt over EAV:	0.47%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$	\$1,329	\$992
Revenue Collected During FY 08:	\$439,414	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$415,526	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$106	\$427	\$282
Per Capita Expenditures:	\$101	\$403	\$271
Operating Income (loss):	\$23,888	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	1613.96%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$6,706,439	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,625	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kincaid Village**

Unit Code: **011/030/32** County: **CHRISTIAN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Combination**

Appropriation or Budget: **\$969,000**

Equalized Assessed Valuation: **\$9,758,454**

Population: **1,353**

Employees:

 Full Time: **6**

 Part Time: **10**

 Salaries Paid: **\$243,211**

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 08:	\$188,491	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$139	\$548	\$381
Revenue Collected During FY 08:	\$407,442	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$334,789	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$301	\$721	\$564
Per Capita Expenditures:	\$247	\$706	\$556
Revenues over (under) Expenditures:	\$72,653	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	70.78%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$236,952	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$175	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,919	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$202,033	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$228,904	\$7,762,020	\$1,837,009
Per Capita Debt:	\$169	\$1,174	\$528
General Obligation Debt over EAV:	1.49%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,212,974	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,636	\$1,329	\$992
Revenue Collected During FY 08:	\$468,228	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$487,686	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$346	\$427	\$282
Per Capita Expenditures:	\$360	\$403	\$271
Operating Income (loss):	-\$19,458	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	454.74%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,217,708	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,639	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kinderhook Village**

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

Fiscal Year End: **3/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$109,466**

Equalized Assessed Valuation: **\$1,127,200**

Population: **242**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$11,337**

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 08:	\$70,336	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$291	\$666	\$444
Revenue Collected During FY 08:	\$45,037	\$254,229	\$117,702
Expenditures During FY 08:	\$38,043	\$232,039	\$106,311
Per Capita Revenue:	\$186	\$581	\$283
Per Capita Expenditures:	\$157	\$540	\$267
Revenues over (under) Expenditures:	\$6,994	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	203.27%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$77,330	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$320	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$77,330	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$192,200	\$385,902	\$36,500
Per Capita Debt:	\$794	\$841	\$106
General Obligation Debt over EAV:	17.05%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$456,268	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,885	\$2,071	\$745
Revenue Collected During FY 08:	\$45,971	\$206,165	\$79,162
Expenditures During FY 08:	\$73,584	\$201,484	\$88,676
Per Capita Revenue:	\$190	\$520	\$198
Per Capita Expenditures:	\$304	\$519	\$219
Operating Income (loss):	-\$27,613	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	570.44%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$419,755	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,735	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kingston Village**

Unit Code: **019/030/32** County: **DEKALB**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$993,869**

Equalized Assessed Valuation: **\$21,861,408**

Population: **980**

Employees:

 Full Time: **5**

 Part Time: **4**

 Salaries Paid: **\$181,035**

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 08:	\$131,407	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$134	\$666	\$444
Revenue Collected During FY 08:	\$354,690	\$254,229	\$117,702
Expenditures During FY 08:	\$345,583	\$232,039	\$106,311
Per Capita Revenue:	\$362	\$581	\$283
Per Capita Expenditures:	\$353	\$540	\$267
Revenues over (under) Expenditures:	\$9,107	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	42.95%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$148,414	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$151	\$689	\$462
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$148,414	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$344,043	\$385,902	\$36,500
Per Capita Debt:	\$351	\$841	\$106
General Obligation Debt over EAV:	0.59%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$440,089	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$449	\$2,071	\$745
Revenue Collected During FY 08:	\$302,080	\$206,165	\$79,162
Expenditures During FY 08:	\$379,471	\$201,484	\$88,676
Per Capita Revenue:	\$308	\$520	\$198
Per Capita Expenditures:	\$387	\$519	\$219
Operating Income (loss):	-\$77,391	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	93.50%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$354,798	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$362	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kingston Mines Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$618,350**

Equalized Assessed Valuation: **\$3,316,582**

Population: **259**

Employees:

 Full Time:

 Part Time: **16**

 Salaries Paid: **\$26,530**

Blended Component Units

(This area is currently blank for 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 08:	\$86,703	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$335	\$666	\$444
Revenue Collected During FY 08:	\$86,339	\$254,229	\$117,702
Expenditures During FY 08:	\$60,507	\$232,039	\$106,311
Per Capita Revenue:	\$333	\$581	\$283
Per Capita Expenditures:	\$234	\$540	\$267
Revenues over (under) Expenditures:	\$25,832	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	185.99%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$112,535	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$434	\$689	\$462
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,733	\$37,131	\$
Total Unrestricted Net Assets:	\$70,244	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$79,190	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$306	\$2,071	\$745
Revenue Collected During FY 08:	\$60,840	\$206,165	\$79,162
Expenditures During FY 08:	\$50,057	\$201,484	\$88,676
Per Capita Revenue:	\$235	\$520	\$198
Per Capita Expenditures:	\$193	\$519	\$219
Operating Income (loss):	\$10,783	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	179.74%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$89,973	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$347	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$485,556	\$385,902	\$36,500
Per Capita Debt:	\$544	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,308,132	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,588	\$2,071	\$745
Revenue Collected During FY 08:	\$351,148	\$206,165	\$79,162
Expenditures During FY 08:	\$300,431	\$201,484	\$88,676
Per Capita Revenue:	\$394	\$520	\$198
Per Capita Expenditures:	\$337	\$519	\$219
Operating Income (loss):	\$50,717	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	785.15%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$2,358,849	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,644	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$261,057	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,270	\$2,071	\$745
Revenue Collected During FY 08:	\$45,285	\$206,165	\$79,162
Expenditures During FY 08:	\$48,275	\$201,484	\$88,676
Per Capita Revenue:	\$394	\$520	\$198
Per Capita Expenditures:	\$420	\$519	\$219
Operating Income (loss):	-\$2,990	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	521.69%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$251,844	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,190	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kirkland Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,450,000**

Equalized Assessed Valuation: **\$2,895,000**

Population: **2,860**

Employees:

 Full Time: **11**

 Part Time: **6**

 Salaries Paid: **\$362,394**

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 08:	\$1,068,605	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$374	\$548	\$381
Revenue Collected During FY 08:	\$1,145,270	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,030,426	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$400	\$721	\$564
Per Capita Expenditures:	\$360	\$706	\$556
Revenues over (under) Expenditures:	\$114,844	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	114.85%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,183,449	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$414	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$226,074	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$865,857	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$692,031	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$242	\$1,329	\$992
Revenue Collected During FY 08:	\$302,415	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$308,224	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$106	\$427	\$282
Per Capita Expenditures:	\$108	\$403	\$271
Operating Income (loss):	-\$5,809	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	222.64%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$686,222	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$240	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kirkwood Village**

Unit Code: **094/015/32** County: **WARREN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$375,555**

Equalized Assessed Valuation: **\$4,341,307**

Population: **900**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$49,071**

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 08:	\$294,552	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$327	\$666	\$444
Revenue Collected During FY 08:	\$147,593	\$254,229	\$117,702
Expenditures During FY 08:	\$151,868	\$232,039	\$106,311
Per Capita Revenue:	\$164	\$581	\$283
Per Capita Expenditures:	\$169	\$540	\$267
Revenues over (under) Expenditures:	-\$4,275	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	191.14%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$290,277	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$323	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$238,279	\$37,131	\$
Total Unrestricted Net Assets:	\$51,998	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$185,521	\$385,902	\$36,500
Per Capita Debt:	\$206	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$675,528	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$751	\$2,071	\$745
Revenue Collected During FY 08:	\$168,323	\$206,165	\$79,162
Expenditures During FY 08:	\$161,916	\$201,484	\$88,676
Per Capita Revenue:	\$187	\$520	\$198
Per Capita Expenditures:	\$180	\$519	\$219
Operating Income (loss):	\$6,407	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	421.17%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$681,935	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$758	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$681,094	\$7,762,020	\$1,837,009
Per Capita Debt:	\$163	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$5,469,020	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,310	\$1,329	\$992
Revenue Collected During FY 08:	\$938,040	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$802,910	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$225	\$427	\$282
Per Capita Expenditures:	\$192	\$403	\$271
Operating Income (loss):	\$135,130	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	698.85%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$5,611,150	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,344	\$1,396	\$1,067



FISCAL YEAR 2008

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 08:	\$13,471,849	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$863	\$548	\$381
Revenue Collected During FY 08:	\$15,142,979	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$11,116,331	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$970	\$721	\$564
Per Capita Expenditures:	\$712	\$706	\$556
Revenues over (under) Expenditures:	\$4,026,648	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	121.73%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$13,532,027	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$867	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,141,650	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$10,147,997	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$16,042,363	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,028	\$1,174	\$528
General Obligation Debt over EAV:	1.51%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$24,147,669	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,547	\$1,329	\$992
Revenue Collected During FY 08:	\$3,913,260	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$4,586,807	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$251	\$427	\$282
Per Capita Expenditures:	\$294	\$403	\$271
Operating Income (loss):	-\$673,547	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	515.26%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$23,634,150	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,514	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **La Grange Park Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,419,723**

Equalized Assessed Valuation: **\$373,793,121**

Population: **13,295**

Employees:

 Full Time: **49**

 Part Time: **79**

 Salaries Paid: **\$3,880,977**

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 08:	\$3,183,760	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$239	\$548	\$381
Revenue Collected During FY 08:	\$7,697,603	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$6,817,917	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$579	\$721	\$564
Per Capita Expenditures:	\$513	\$706	\$556
Revenues over (under) Expenditures:	\$879,686	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	51.37%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,502,159	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$263	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$313,995	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$4,460,614	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$7,095,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$534	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$8,517,709	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$641	\$1,329	\$992
Revenue Collected During FY 08:	\$3,598,103	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,852,530	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$271	\$427	\$282
Per Capita Expenditures:	\$215	\$403	\$271
Operating Income (loss):	\$745,573	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	323.54%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$9,228,982	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$694	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **La Harpe City**

Unit Code: **034/055/30** County: **HANCOCK**

Fiscal Year End: **4/15/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,123,385**

Equalized Assessed Valuation: **\$7,023,755**

Population: **1,385**

Employees:

 Full Time: **6**

 Part Time: **3**

 Salaries Paid: **\$285,309**

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 08:	\$191,581	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$138	\$548	\$381
Revenue Collected During FY 08:	\$396,869	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$360,305	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$287	\$721	\$564
Per Capita Expenditures:	\$260	\$706	\$556
Revenues over (under) Expenditures:	\$36,564	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	65.15%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$234,745	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$169	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$251,714	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$140,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$101	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$526,721	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$380	\$1,329	\$992
Revenue Collected During FY 08:	\$401,553	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$370,301	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$290	\$427	\$282
Per Capita Expenditures:	\$267	\$403	\$271
Operating Income (loss):	\$31,252	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	148.90%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$551,373	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$398	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **La Moille Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$948,000**

Equalized Assessed Valuation: **\$7,334,729**

Population: **750**

Employees:

 Full Time: **2**

 Part Time: **10**

 Salaries Paid: **\$68,236**

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 08:	\$103,689	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$138	\$666	\$444
Revenue Collected During FY 08:	\$179,239	\$254,229	\$117,702
Expenditures During FY 08:	\$141,327	\$232,039	\$106,311
Per Capita Revenue:	\$239	\$581	\$283
Per Capita Expenditures:	\$188	\$540	\$267
Revenues over (under) Expenditures:	\$37,912	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	88.37%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$124,897	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$167	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$121,277	\$37,131	\$
Total Unrestricted Net Assets:	\$3,620	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$174,402	\$385,902	\$36,500
Per Capita Debt:	\$233	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$426,127	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$568	\$2,071	\$745
Revenue Collected During FY 08:	\$169,231	\$206,165	\$79,162
Expenditures During FY 08:	\$179,075	\$201,484	\$88,676
Per Capita Revenue:	\$226	\$520	\$198
Per Capita Expenditures:	\$239	\$519	\$219
Operating Income (loss):	-\$9,844	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	241.79%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$432,987	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$577	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **La Prairie Town**

Unit Code: **001/035/31** County: **ADAMS**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$9,650**

Equalized Assessed Valuation: **\$310,348**

Population: **75**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$28,471	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$380	\$666	\$444
Revenue Collected During FY 08:	\$11,097	\$254,229	\$117,702
Expenditures During FY 08:	\$13,258	\$232,039	\$106,311
Per Capita Revenue:	\$148	\$581	\$283
Per Capita Expenditures:	\$177	\$540	\$267
Revenues over (under) Expenditures:	-\$2,161	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	198.45%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$26,310	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$351	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$919	\$2,724	\$
Total Unreserved Funds:	\$25,391	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$20,576	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$274	\$2,071	\$745
Revenue Collected During FY 08:	\$4,549	\$206,165	\$79,162
Expenditures During FY 08:	\$5,691	\$201,484	\$88,676
Per Capita Revenue:	\$61	\$520	\$198
Per Capita Expenditures:	\$76	\$519	\$219
Operating Income (loss):	-\$1,142	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	341.49%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$19,434	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$259	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **La Rose Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$87,850**

Equalized Assessed Valuation: **\$1,045,100**

Population: **159**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$5,700**

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 08:	\$104,411	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$657	\$666	\$444
Revenue Collected During FY 08:	\$45,301	\$254,229	\$117,702
Expenditures During FY 08:	\$32,314	\$232,039	\$106,311
Per Capita Revenue:	\$285	\$581	\$283
Per Capita Expenditures:	\$203	\$540	\$267
Revenues over (under) Expenditures:	\$12,987	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	363.30%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$117,398	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$738	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,682	\$37,131	\$
Total Unrestricted Net Assets:	\$83,716	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$28,000	\$385,902	\$36,500
Per Capita Debt:	\$176	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$158,693	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$998	\$2,071	\$745
Revenue Collected During FY 08:	\$34,186	\$206,165	\$79,162
Expenditures During FY 08:	\$32,102	\$201,484	\$88,676
Per Capita Revenue:	\$215	\$520	\$198
Per Capita Expenditures:	\$202	\$519	\$219
Operating Income (loss):	\$2,084	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	500.83%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$160,777	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,011	\$2,084	\$759



FISCAL YEAR 2008

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 08:	\$2,906,209	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$279	\$548	\$381
Revenue Collected During FY 08:	\$9,117,123	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$11,783,182	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$874	\$721	\$564
Per Capita Expenditures:	\$1,129	\$706	\$556
Revenues over (under) Expenditures:	-\$2,666,059	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	33.19%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,911,075	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$375	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,930,099	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$5,588,096	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$19,336,826	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,853	\$1,174	\$528
General Obligation Debt over EAV:	11.87%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$14,748,124	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,414	\$1,329	\$992
Revenue Collected During FY 08:	\$3,042,448	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,678,455	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$292	\$427	\$282
Per Capita Expenditures:	\$353	\$403	\$271
Operating Income (loss):	-\$636,007	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	366.31%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$13,474,617	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,292	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lacon City**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,493,000**

Equalized Assessed Valuation: **\$14,538,450**

Population: **1,861**

Employees:

 Full Time: **8**

 Part Time: **8**

 Salaries Paid: **\$317,812**

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 08:	\$1,214,948	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$653	\$548	\$381
Revenue Collected During FY 08:	\$1,313,350	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,258,468	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$706	\$721	\$564
Per Capita Expenditures:	\$676	\$706	\$556
Revenues over (under) Expenditures:	\$54,882	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	100.90%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,269,830	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$682	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$133,541	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,897,612	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,005,312	\$7,762,020	\$1,837,009
Per Capita Debt:	\$540	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,171,706	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$630	\$1,329	\$992
Revenue Collected During FY 08:	\$405,570	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$414,644	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$218	\$427	\$282
Per Capita Expenditures:	\$223	\$403	\$271
Operating Income (loss):	-\$9,074	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	280.39%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,162,632	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$625	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,064,253	\$7,762,020	\$1,837,009
Per Capita Debt:	\$816	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,463,496	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,888	\$1,329	\$992
Revenue Collected During FY 08:	\$1,658,503	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,658,238	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$1,271	\$427	\$282
Per Capita Expenditures:	\$1,271	\$403	\$271
Operating Income (loss):	\$265	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	148.58%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,463,761	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,888	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lafayette Village**

Unit Code: **087/015/32** County: **STARK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$307,410**

Equalized Assessed Valuation: **\$889,632**

Population: **231**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$16,600**

Blended Component Units

Number Submitted = 2

Library Fund

Water Works

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$97,058	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$420	\$666	\$444
Revenue Collected During FY 08:	\$50,647	\$254,229	\$117,702
Expenditures During FY 08:	\$52,387	\$232,039	\$106,311
Per Capita Revenue:	\$219	\$581	\$283
Per Capita Expenditures:	\$227	\$540	\$267
Revenues over (under) Expenditures:	-\$1,740	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	103.50%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$54,218	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$235	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$53,899	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$36,000	\$385,902	\$36,500
Per Capita Debt:	\$156	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$82,957	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$359	\$2,071	\$745
Revenue Collected During FY 08:	\$37,549	\$206,165	\$79,162
Expenditures During FY 08:	\$47,466	\$201,484	\$88,676
Per Capita Revenue:	\$163	\$520	\$198
Per Capita Expenditures:	\$205	\$519	\$219
Operating Income (loss):	-\$9,917	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	168.78%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$80,111	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$347	\$2,084	\$759



FISCAL YEAR 2008

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 08:	\$1,620,079	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$322	\$548	\$381
Revenue Collected During FY 08:	\$2,280,718	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,004,654	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$453	\$721	\$564
Per Capita Expenditures:	\$398	\$706	\$556
Revenues over (under) Expenditures:	\$276,064	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	94.59%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,896,143	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$377	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$391,691	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,376,490	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$10,475,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,080	\$1,174	\$528
General Obligation Debt over EAV:	2.84%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	-\$155,779	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	-\$31	\$1,329	\$992
Revenue Collected During FY 08:	\$793,893	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$510,847	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$158	\$427	\$282
Per Capita Expenditures:	\$101	\$403	\$271
Operating Income (loss):	\$283,046	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	24.91%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$127,267	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$25	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lake Bluff Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,128,327**

Equalized Assessed Valuation: **\$627,765,760**

Population: **6,056**

Employees:

 Full Time: **52**

 Part Time: **10**

 Salaries Paid: **\$4,156,552**

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 08:	\$4,927,881	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$814	\$548	\$381
Revenue Collected During FY 08:	\$9,965,911	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$8,593,013	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,646	\$721	\$564
Per Capita Expenditures:	\$1,419	\$706	\$556
Revenues over (under) Expenditures:	\$1,372,898	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	74.62%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$6,411,873	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,059	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,337,303	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,982,938	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,748,799	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,114	\$1,174	\$528
General Obligation Debt over EAV:	0.46%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$6,326,778	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,045	\$1,329	\$992
Revenue Collected During FY 08:	\$1,381,431	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,381,233	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$228	\$427	\$282
Per Capita Expenditures:	\$228	\$403	\$271
Operating Income (loss):	\$198	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	455.70%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$6,294,218	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,039	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$55,154,414	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,553	\$1,174	\$528
General Obligation Debt over EAV:	0.90%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$56,006,614	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,593	\$1,329	\$992
Revenue Collected During FY 08:	\$9,867,638	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$10,624,988	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$457	\$427	\$282
Per Capita Expenditures:	\$492	\$403	\$271
Operating Income (loss):	-\$757,350	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	532.90%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$56,620,992	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,621	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lake Villa Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$16,926,841**

Equalized Assessed Valuation: **\$251,930,246**

Population: **8,665**

Employees:

 Full Time: **37**

 Part Time: **14**

 Salaries Paid: **\$2,171,161**

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 08:	\$1,999,044	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$231	\$548	\$381
Revenue Collected During FY 08:	\$5,192,331	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$4,858,287	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$599	\$721	\$564
Per Capita Expenditures:	\$561	\$706	\$556
Revenues over (under) Expenditures:	\$334,044	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	45.58%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,214,215	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$256	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,560,521	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$783,406	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,175,960	\$7,762,020	\$1,837,009
Per Capita Debt:	\$713	\$1,174	\$528
General Obligation Debt over EAV:	0.34%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$20,844,234	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,406	\$1,329	\$992
Revenue Collected During FY 08:	\$2,134,855	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,269,067	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$246	\$427	\$282
Per Capita Expenditures:	\$262	\$403	\$271
Operating Income (loss):	-\$134,212	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	912.71%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$20,710,022	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,390	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Zurich Village		
Unit Code:	049/100/32	County:	LAKE
Fiscal Year End:	4/30/2008		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,310,205		
Equalized Assessed Valuation:	\$848,879,734		
Population:	18,992		
Employees:			
Full Time:			187
Part Time:			12
Salaries Paid:			\$14,600,189

Blended Component Units

Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$4,106,380	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$216	\$548	\$381
Revenue Collected During FY 08:	\$22,158,753	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$23,074,754	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,167	\$721	\$564
Per Capita Expenditures:	\$1,215	\$706	\$556
Revenues over (under) Expenditures:	-\$916,001	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	13.83%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,190,379	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$168	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,852,808	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$1,115,178	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$41,789,170	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,200	\$1,174	\$528
General Obligation Debt over EAV:	0.60%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$47,197,576	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,485	\$1,329	\$992
Revenue Collected During FY 08:	\$4,482,446	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$5,148,885	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$236	\$427	\$282
Per Capita Expenditures:	\$271	\$403	\$271
Operating Income (loss):	-\$666,439	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	903.71%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$46,531,137	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,450	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

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

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

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,642,680**

Equalized Assessed Valuation: **\$845,433,071**

Population: **29,700**

Employees:

 Full Time: **129**

 Part Time: **7**

 Salaries Paid: **\$9,105,079**

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 08:	\$9,347,165	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$315	\$420	\$380
Revenue Collected During FY 08:	\$17,019,324	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$16,197,649	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$573	\$910	\$884
Per Capita Expenditures:	\$545	\$894	\$899
Revenues over (under) Expenditures:	\$821,675	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	56.38%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$9,132,742	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$307	\$420	\$371
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,898,715	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$7,175,044	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$11,258,440	\$74,451,458	\$47,444,580
Per Capita Debt:	\$379	\$1,334	\$1,078
General Obligation Debt over EAV:	0.63%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$53,624,209	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$1,806	\$1,214	\$976
Revenue Collected During FY 08:	\$4,639,747	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$4,993,900	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$156	\$312	\$227
Per Capita Expenditures:	\$168	\$294	\$237
Operating Income (loss):	-\$354,153	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	1066.70%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$53,270,056	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$1,794	\$1,247	\$998



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lakemoor Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,484,237**

Equalized Assessed Valuation: **\$157,836,868**

Population: **4,767**

Employees:

 Full Time: **24**

 Part Time: **3**

 Salaries Paid: **\$1,117,152**

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 08:	\$6,113,361	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,282	\$548	\$381
Revenue Collected During FY 08:	\$2,996,104	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,821,893	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$629	\$721	\$564
Per Capita Expenditures:	\$592	\$706	\$556
Revenues over (under) Expenditures:	\$174,211	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	222.81%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$6,287,572	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,319	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$374,313	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$5,913,259	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$5,058,903	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,061	\$1,329	\$992
Revenue Collected During FY 08:	\$706,167	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$676,638	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$148	\$427	\$282
Per Capita Expenditures:	\$142	\$403	\$271
Operating Income (loss):	\$29,529	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	752.02%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$5,088,432	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,067	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lakewood Village**

Unit Code: **063/070/32** County: **MCHENRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,903,666**

Equalized Assessed Valuation: **\$197,690,475**

Population: **3,036**

Employees:

 Full Time: **21**

 Part Time: **80**

 Salaries Paid: **\$1,610,929**

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 08:	\$2,392,063	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$788	\$548	\$381
Revenue Collected During FY 08:	\$2,985,616	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$3,148,716	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$983	\$721	\$564
Per Capita Expenditures:	\$1,037	\$706	\$556
Revenues over (under) Expenditures:	-\$163,100	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	80.72%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,541,765	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$837	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,214,770	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,282,171	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,070,516	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,988	\$1,174	\$528
General Obligation Debt over EAV:	4.42%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$13,383,062	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$4,408	\$1,329	\$992
Revenue Collected During FY 08:	\$4,417,583	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,868,079	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$1,455	\$427	\$282
Per Capita Expenditures:	\$945	\$403	\$271
Operating Income (loss):	\$1,549,504	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	557.90%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$16,001,011	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$5,270	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 2

City Cemetary

City Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$656,523	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$414	\$548	\$381
Revenue Collected During FY 08:	\$795,273	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$668,742	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$502	\$721	\$564
Per Capita Expenditures:	\$422	\$706	\$556
Revenues over (under) Expenditures:	\$126,531	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	117.09%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$783,054	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$494	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$94,327	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$426,703	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$520,949	\$7,762,020	\$1,837,009
Per Capita Debt:	\$329	\$1,174	\$528
General Obligation Debt over EAV:	2.81%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,548,777	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,609	\$1,329	\$992
Revenue Collected During FY 08:	\$619,274	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$567,218	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$391	\$427	\$282
Per Capita Expenditures:	\$358	\$403	\$271
Operating Income (loss):	\$52,056	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	458.52%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,600,833	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,642	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Lansing Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$47,783,284**

Equalized Assessed Valuation: **\$450,595,399**

Population: **28,332**

Employees:

 Full Time: **222**

 Part Time: **198**

 Salaries Paid: **\$14,115,512**

Blended Component Units

Number Submitted = 1
Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	-\$948,918	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	-\$33	\$420	\$380
Revenue Collected During FY 08:	\$21,626,644	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$23,165,415	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$763	\$910	\$884
Per Capita Expenditures:	\$818	\$894	\$899
Revenues over (under) Expenditures:	-\$1,538,771	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	-6.01%	48.74%	43.68%
Ending Fund Balance for FY 08:	-\$1,391,439	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	-\$49	\$420	\$371

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,782,519	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	-\$8,302,550	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$15,907,949	\$74,451,458	\$47,444,580
Per Capita Debt:	\$561	\$1,334	\$1,078
General Obligation Debt over EAV:	1.97%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$26,062,555	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$920	\$1,214	\$976
Revenue Collected During FY 08:	\$4,677,277	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$5,920,881	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$165	\$312	\$227
Per Capita Expenditures:	\$209	\$294	\$237
Operating Income (loss):	-\$1,243,604	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	409.78%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$24,262,734	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$856	\$1,247	\$998



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Latham Village**

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

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$389,189**

Equalized Assessed Valuation: **\$3,847,945**

Population: **371**

Employees:

 Full Time:

 Part Time: **16**

 Salaries Paid: **\$23,300**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$256,987	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$693	\$666	\$444
Revenue Collected During FY 08:	\$102,458	\$254,229	\$117,702
Expenditures During FY 08:	\$79,047	\$232,039	\$106,311
Per Capita Revenue:	\$276	\$581	\$283
Per Capita Expenditures:	\$213	\$540	\$267
Revenues over (under) Expenditures:	\$23,411	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	348.36%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$275,370	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$742	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,738	\$37,131	\$
Total Unrestricted Net Assets:	\$261,632	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$208,793	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$563	\$2,071	\$745
Revenue Collected During FY 08:	\$78,446	\$206,165	\$79,162
Expenditures During FY 08:	\$72,105	\$201,484	\$88,676
Per Capita Revenue:	\$211	\$520	\$198
Per Capita Expenditures:	\$194	\$519	\$219
Operating Income (loss):	\$6,341	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	298.36%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$215,134	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$580	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,464,368	\$7,762,020	\$1,837,009
Per Capita Debt:	\$326	\$1,174	\$528
General Obligation Debt over EAV:	1.95%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$8,170,795	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,817	\$1,329	\$992
Revenue Collected During FY 08:	\$1,543,249	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,441,076	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$343	\$427	\$282
Per Capita Expenditures:	\$321	\$403	\$271
Operating Income (loss):	\$102,173	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	577.21%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$8,317,968	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,850	\$1,396	\$1,067



FISCAL YEAR 2008

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 08:	\$107,971	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$180	\$666	\$444
Revenue Collected During FY 08:	\$160,389	\$254,229	\$117,702
Expenditures During FY 08:	\$166,039	\$232,039	\$106,311
Per Capita Revenue:	\$267	\$581	\$283
Per Capita Expenditures:	\$277	\$540	\$267
Revenues over (under) Expenditures:	-\$5,650	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	61.62%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$102,321	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$171	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,910	\$37,131	\$
Total Unrestricted Net Assets:	\$8,411	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,176,000	\$385,902	\$36,500
Per Capita Debt:	\$1,960	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,203,788	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,006	\$2,071	\$745
Revenue Collected During FY 08:	\$146,126	\$206,165	\$79,162
Expenditures During FY 08:	\$216,905	\$201,484	\$88,676
Per Capita Revenue:	\$244	\$520	\$198
Per Capita Expenditures:	\$362	\$519	\$219
Operating Income (loss):	-\$70,779	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	522.35%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,133,009	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,888	\$2,084	\$759



FISCAL YEAR 2008

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 08:	\$825,195	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$205	\$548	\$381
Revenue Collected During FY 08:	\$2,269,212	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,338,577	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$563	\$721	\$564
Per Capita Expenditures:	\$580	\$706	\$556
Revenues over (under) Expenditures:	-\$69,365	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	33.39%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$780,830	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$194	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$170,879	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$609,951	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,515,276	\$7,762,020	\$1,837,009
Per Capita Debt:	\$376	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,403,390	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$844	\$1,329	\$992
Revenue Collected During FY 08:	\$1,139,632	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,012,861	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$283	\$427	\$282
Per Capita Expenditures:	\$251	\$403	\$271
Operating Income (loss):	\$126,771	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	348.53%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,530,161	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$875	\$1,396	\$1,067



FISCAL YEAR 2008

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 08:	\$163,189	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$435	\$666	\$444
Revenue Collected During FY 08:	\$105,022	\$254,229	\$117,702
Expenditures During FY 08:	\$111,901	\$232,039	\$106,311
Per Capita Revenue:	\$280	\$581	\$283
Per Capita Expenditures:	\$298	\$540	\$267
Revenues over (under) Expenditures:	-\$6,879	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	139.69%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$156,310	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$417	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,432	\$37,131	\$
Total Unrestricted Net Assets:	\$151,878	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$12,855	\$385,902	\$36,500
Per Capita Debt:	\$34	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$206,175	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$550	\$2,071	\$745
Revenue Collected During FY 08:	\$55,069	\$206,165	\$79,162
Expenditures During FY 08:	\$75,816	\$201,484	\$88,676
Per Capita Revenue:	\$147	\$520	\$198
Per Capita Expenditures:	\$202	\$519	\$219
Operating Income (loss):	-\$20,747	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	244.58%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$185,428	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$494	\$2,084	\$759



FISCAL YEAR 2008

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 08:	\$454,826	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$455	\$666	\$444
Revenue Collected During FY 08:	\$380,846	\$254,229	\$117,702
Expenditures During FY 08:	\$322,583	\$232,039	\$106,311
Per Capita Revenue:	\$381	\$581	\$283
Per Capita Expenditures:	\$323	\$540	\$267
Revenues over (under) Expenditures:	\$58,263	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	147.76%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$476,651	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$477	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,710	\$37,131	\$
Total Unrestricted Net Assets:	\$395,819	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$336,105	\$385,902	\$36,500
Per Capita Debt:	\$336	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$315,243	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$315	\$2,071	\$745
Revenue Collected During FY 08:	\$151,167	\$206,165	\$79,162
Expenditures During FY 08:	\$148,820	\$201,484	\$88,676
Per Capita Revenue:	\$151	\$520	\$198
Per Capita Expenditures:	\$149	\$519	\$219
Operating Income (loss):	\$2,347	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	231.40%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$344,376	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$344	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$	\$1,329	\$992
Revenue Collected During FY 08:	\$	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$	\$427	\$282
Per Capita Expenditures:	\$	\$403	\$271
Operating Income (loss):	\$	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lemont Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,409,000**

Equalized Assessed Valuation: **\$576,596,493**

Population: **16,625**

Employees:

 Full Time: **85**

 Part Time: **25**

 Salaries Paid: **\$5,249,484**

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 08:	\$4,452,412	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$268	\$548	\$381
Revenue Collected During FY 08:	\$10,257,116	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$13,486,656	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$617	\$721	\$564
Per Capita Expenditures:	\$811	\$706	\$556
Revenues over (under) Expenditures:	-\$3,229,540	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	41.15%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$5,549,561	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$334	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,025,659	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$2,889,582	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$27,021,932	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,625	\$1,174	\$528
General Obligation Debt over EAV:	4.25%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$39,924,731	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,401	\$1,329	\$992
Revenue Collected During FY 08:	\$4,790,520	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,113,256	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$288	\$427	\$282
Per Capita Expenditures:	\$187	\$403	\$271
Operating Income (loss):	\$1,677,264	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	1344.98%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$41,872,739	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,519	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lena Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,423,620**

Equalized Assessed Valuation: **\$37,078,749**

Population: **2,887**

Employees:

 Full Time: **8**

 Part Time: **31**

 Salaries Paid: **\$461,188**

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 08:	\$2,968,689	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,028	\$548	\$381
Revenue Collected During FY 08:	\$1,535,880	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,074,563	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$532	\$721	\$564
Per Capita Expenditures:	\$372	\$706	\$556
Revenues over (under) Expenditures:	\$461,317	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	319.20%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,430,006	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,188	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$598,224	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$2,054,580	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,278,443	\$7,762,020	\$1,837,009
Per Capita Debt:	\$789	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,743,987	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$604	\$1,329	\$992
Revenue Collected During FY 08:	\$800,277	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$853,112	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$277	\$427	\$282
Per Capita Expenditures:	\$296	\$403	\$271
Operating Income (loss):	-\$52,835	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	195.66%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,669,222	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$578	\$1,396	\$1,067



FISCAL YEAR 2008

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 08:	\$208,356	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$389	\$666	\$444
Revenue Collected During FY 08:	\$189,585	\$254,229	\$117,702
Expenditures During FY 08:	\$192,784	\$232,039	\$106,311
Per Capita Revenue:	\$354	\$581	\$283
Per Capita Expenditures:	\$360	\$540	\$267
Revenues over (under) Expenditures:	-\$3,199	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	93.45%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$180,157	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$337	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,689	\$37,131	\$
Total Unrestricted Net Assets:	\$156,468	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$82,000	\$385,902	\$36,500
Per Capita Debt:	\$153	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$586,751	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,097	\$2,071	\$745
Revenue Collected During FY 08:	\$145,444	\$206,165	\$79,162
Expenditures During FY 08:	\$177,942	\$201,484	\$88,676
Per Capita Revenue:	\$272	\$520	\$198
Per Capita Expenditures:	\$333	\$519	\$219
Operating Income (loss):	-\$32,498	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	325.53%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$579,253	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,083	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Leonore Village**

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

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$35,675**

Equalized Assessed Valuation: **\$839,486**

Population: **160**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$8,396**

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 08:	\$48,567	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$304	\$666	\$444
Revenue Collected During FY 08:	\$21,559	\$254,229	\$117,702
Expenditures During FY 08:	\$19,077	\$232,039	\$106,311
Per Capita Revenue:	\$135	\$581	\$283
Per Capita Expenditures:	\$119	\$540	\$267
Revenues over (under) Expenditures:	\$2,482	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	267.59%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$51,049	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$319	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$51,049	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$21,869	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$137	\$2,071	\$745
Revenue Collected During FY 08:	\$13,228	\$206,165	\$79,162
Expenditures During FY 08:	\$10,939	\$201,484	\$88,676
Per Capita Revenue:	\$83	\$520	\$198
Per Capita Expenditures:	\$68	\$519	\$219
Operating Income (loss):	\$2,289	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	220.84%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$24,158	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$151	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lerna Village**

Unit Code: **015/025/32** County: **COLES**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$179,687**

Equalized Assessed Valuation: **\$1,451,877**

Population: **400**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$27,247**

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 08:	\$42,955	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$107	\$666	\$444
Revenue Collected During FY 08:	\$57,281	\$254,229	\$117,702
Expenditures During FY 08:	\$46,022	\$232,039	\$106,311
Per Capita Revenue:	\$143	\$581	\$283
Per Capita Expenditures:	\$115	\$540	\$267
Revenues over (under) Expenditures:	\$11,259	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	122.25%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$56,262	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$141	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,571	\$37,131	\$
Total Unrestricted Net Assets:	\$36,691	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$12,203	\$385,902	\$36,500
Per Capita Debt:	\$31	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$80,492	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$201	\$2,071	\$745
Revenue Collected During FY 08:	\$54,295	\$206,165	\$79,162
Expenditures During FY 08:	\$55,367	\$201,484	\$88,676
Per Capita Revenue:	\$136	\$520	\$198
Per Capita Expenditures:	\$138	\$519	\$219
Operating Income (loss):	-\$1,072	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	139.74%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$77,372	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$193	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$5,672,051	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,591	\$1,174	\$528
General Obligation Debt over EAV:	9.65%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,258,403	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$914	\$1,329	\$992
Revenue Collected During FY 08:	\$1,250,509	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,436,150	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$351	\$427	\$282
Per Capita Expenditures:	\$403	\$403	\$271
Operating Income (loss):	-\$185,641	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	219.88%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,157,746	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$886	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,087,764	\$7,762,020	\$1,837,009
Per Capita Debt:	\$444	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,296,873	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$530	\$1,329	\$992
Revenue Collected During FY 08:	\$549,702	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$561,855	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$225	\$427	\$282
Per Capita Expenditures:	\$230	\$403	\$271
Operating Income (loss):	-\$12,153	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	228.66%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,284,720	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$525	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$125,500	\$7,762,020	\$1,837,009
Per Capita Debt:	\$66	\$1,174	\$528
General Obligation Debt over EAV:	0.45%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,673,497	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,398	\$1,329	\$992
Revenue Collected During FY 08:	\$706,257	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$318,735	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$369	\$427	\$282
Per Capita Expenditures:	\$167	\$403	\$271
Operating Income (loss):	\$387,522	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	960.36%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,061,019	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,601	\$1,396	\$1,067



FISCAL YEAR 2008

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 08:	\$503,044	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$969	\$666	\$444
Revenue Collected During FY 08:	\$175,352	\$254,229	\$117,702
Expenditures During FY 08:	\$167,236	\$232,039	\$106,311
Per Capita Revenue:	\$338	\$581	\$283
Per Capita Expenditures:	\$322	\$540	\$267
Revenues over (under) Expenditures:	\$8,116	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	305.65%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$511,160	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$985	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$160	\$37,131	\$
Total Unrestricted Net Assets:	\$511,002	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,018,753	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,963	\$2,071	\$745
Revenue Collected During FY 08:	\$121,795	\$206,165	\$79,162
Expenditures During FY 08:	\$95,476	\$201,484	\$88,676
Per Capita Revenue:	\$235	\$520	\$198
Per Capita Expenditures:	\$184	\$519	\$219
Operating Income (loss):	\$26,319	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1103.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,053,101	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,029	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 2
 Firefighters' Pension Fund
 Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$12,538,476	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$604	\$548	\$381
Revenue Collected During FY 08:	\$22,066,651	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$21,961,104	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,064	\$721	\$564
Per Capita Expenditures:	\$1,059	\$706	\$556
Revenues over (under) Expenditures:	\$105,547	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	57.21%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$12,564,023	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$606	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,338,773	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$19,795,069	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$32,577,415	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,571	\$1,174	\$528
General Obligation Debt over EAV:	2.58%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$18,740,826	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$904	\$1,329	\$992
Revenue Collected During FY 08:	\$9,750,570	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$11,516,049	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$470	\$427	\$282
Per Capita Expenditures:	\$555	\$403	\$271
Operating Income (loss):	-\$1,765,479	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	153.71%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$17,701,738	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$853	\$1,396	\$1,067



FISCAL YEAR 2008

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 08:	\$724,090	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$785	\$666	\$444
Revenue Collected During FY 08:	\$313,615	\$254,229	\$117,702
Expenditures During FY 08:	\$310,082	\$232,039	\$106,311
Per Capita Revenue:	\$340	\$581	\$283
Per Capita Expenditures:	\$336	\$540	\$267
Revenues over (under) Expenditures:	\$3,533	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	234.66%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$727,623	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$789	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$236,210	\$37,131	\$
Total Unrestricted Net Assets:	\$491,413	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$113,927	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$760	\$2,071	\$745
Revenue Collected During FY 08:	\$243,791	\$206,165	\$79,162
Expenditures During FY 08:	\$187,126	\$201,484	\$88,676
Per Capita Revenue:	\$1,625	\$520	\$198
Per Capita Expenditures:	\$1,248	\$519	\$219
Operating Income (loss):	\$56,665	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	89.71%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$167,879	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,119	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$	\$1,329	\$992
Revenue Collected During FY 08:	\$	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$	\$427	\$282
Per Capita Expenditures:	\$	\$403	\$271
Operating Income (loss):	\$	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,511,049	\$7,762,020	\$1,837,009
Per Capita Debt:	\$619	\$1,174	\$528
General Obligation Debt over EAV:	0.59%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,112,967	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$72	\$1,329	\$992
Revenue Collected During FY 08:	\$2,393,223	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,345,350	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$156	\$427	\$282
Per Capita Expenditures:	\$153	\$403	\$271
Operating Income (loss):	\$47,873	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	49.50%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,160,840	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$76	\$1,396	\$1,067



FISCAL YEAR 2008

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 08:	\$15,249,823	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$2,167	\$548	\$381
Revenue Collected During FY 08:	\$13,935,359	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$14,104,700	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,980	\$721	\$564
Per Capita Expenditures:	\$2,004	\$706	\$556
Revenues over (under) Expenditures:	-\$169,341	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	105.88%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$14,933,482	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$2,122	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,244,875	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$1,159,963	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$22,848,998	\$7,762,020	\$1,837,009
Per Capita Debt:	\$3,247	\$1,174	\$528
General Obligation Debt over EAV:	2.11%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$43,943,702	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$6,244	\$1,329	\$992
Revenue Collected During FY 08:	\$3,451,379	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$5,289,730	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$490	\$427	\$282
Per Capita Expenditures:	\$752	\$403	\$271
Operating Income (loss):	-\$1,838,351	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	806.49%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$42,661,351	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$6,062	\$1,396	\$1,067



FISCAL YEAR 2008

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 08:	\$16,244,316	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,296	\$548	\$381
Revenue Collected During FY 08:	\$21,156,878	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$20,019,072	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,687	\$721	\$564
Per Capita Expenditures:	\$1,597	\$706	\$556
Revenues over (under) Expenditures:	\$1,137,806	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	83.60%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$16,736,882	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,335	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$14,974,053	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$13,788,382	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,100	\$1,174	\$528
General Obligation Debt over EAV:	1.46%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$8,505,604	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$678	\$1,329	\$992
Revenue Collected During FY 08:	\$2,595,721	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,258,816	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$207	\$427	\$282
Per Capita Expenditures:	\$180	\$403	\$271
Operating Income (loss):	\$336,905	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	384.83%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$8,692,509	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$693	\$1,396	\$1,067



FISCAL YEAR 2008

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 08:	\$5,087,747	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$339	\$548	\$381
Revenue Collected During FY 08:	\$5,511,378	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,933,285	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$367	\$721	\$564
Per Capita Expenditures:	\$396	\$706	\$556
Revenues over (under) Expenditures:	-\$421,907	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	80.01%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,747,310	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$316	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$816,404	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$3,924,960	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,835,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$189	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$28,922,649	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,928	\$1,329	\$992
Revenue Collected During FY 08:	\$2,840,647	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,757,366	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$189	\$427	\$282
Per Capita Expenditures:	\$250	\$403	\$271
Operating Income (loss):	-\$916,719	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	747.03%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$28,068,830	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,871	\$1,396	\$1,067



FISCAL YEAR 2008

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 08:	\$382,824	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,276	\$666	\$444
Revenue Collected During FY 08:	\$469,232	\$254,229	\$117,702
Expenditures During FY 08:	\$539,388	\$232,039	\$106,311
Per Capita Revenue:	\$1,564	\$581	\$283
Per Capita Expenditures:	\$1,798	\$540	\$267
Revenues over (under) Expenditures:	-\$70,156	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	57.97%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$312,668	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,042	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$291,333	\$37,131	\$
Total Unrestricted Net Assets:	\$21,335	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lisle Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$78,387,740**

Equalized Assessed Valuation: **\$1,097,309,442**

Population: **23,139**

Employees:

 Full Time: **120**

 Part Time: **20**

 Salaries Paid: **\$8,287,451**

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 08:	\$17,107,209	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$739	\$548	\$381
Revenue Collected During FY 08:	\$16,790,889	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$15,353,342	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$726	\$721	\$564
Per Capita Expenditures:	\$664	\$706	\$556
Revenues over (under) Expenditures:	\$1,437,547	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	118.54%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$18,200,456	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$787	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,761,754	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$12,416,018	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,668,109	\$7,762,020	\$1,837,009
Per Capita Debt:	\$418	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$43,169,605	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,866	\$1,329	\$992
Revenue Collected During FY 08:	\$5,811,634	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$4,528,001	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$251	\$427	\$282
Per Capita Expenditures:	\$196	\$403	\$271
Operating Income (loss):	\$1,283,633	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	981.74%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$44,453,238	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,921	\$1,396	\$1,067



FISCAL YEAR 2008

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 08:	\$5,475,217	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$794	\$548	\$381
Revenue Collected During FY 08:	\$8,029,344	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$8,440,204	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,164	\$721	\$564
Per Capita Expenditures:	\$1,223	\$706	\$556
Revenues over (under) Expenditures:	-\$410,860	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	59.29%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$5,004,215	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$725	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,144,719	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$3,656,496	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$14,794,515	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,144	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$11,552,200	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,674	\$1,329	\$992
Revenue Collected During FY 08:	\$2,714,657	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,909,715	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$393	\$427	\$282
Per Capita Expenditures:	\$422	\$403	\$271
Operating Income (loss):	-\$195,058	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	414.72%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$12,067,142	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,749	\$1,396	\$1,067



FISCAL YEAR 2008

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 08:	\$135,390	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$677	\$666	\$444
Revenue Collected During FY 08:	\$30,816	\$254,229	\$117,702
Expenditures During FY 08:	\$9,248	\$232,039	\$106,311
Per Capita Revenue:	\$154	\$581	\$283
Per Capita Expenditures:	\$46	\$540	\$267
Revenues over (under) Expenditures:	\$21,568	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	1697.21%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$156,958	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$785	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$211,546	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$141,000	\$385,902	\$36,500
Per Capita Debt:	\$171	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$376,026	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$456	\$2,071	\$745
Revenue Collected During FY 08:	\$192,774	\$206,165	\$79,162
Expenditures During FY 08:	\$226,693	\$201,484	\$88,676
Per Capita Revenue:	\$234	\$520	\$198
Per Capita Expenditures:	\$275	\$519	\$219
Operating Income (loss):	-\$33,919	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	150.91%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$342,107	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$415	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Loami Village**

Unit Code: **083/070/32** County: **SANGAMON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$497,379**

Equalized Assessed Valuation: **\$5,307,489**

Population: **804**

Employees:

 Full Time: **2**

 Part Time: **19**

 Salaries Paid: **\$145,269**

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 08:	\$245,593	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$305	\$666	\$444
Revenue Collected During FY 08:	\$269,729	\$254,229	\$117,702
Expenditures During FY 08:	\$173,754	\$232,039	\$106,311
Per Capita Revenue:	\$335	\$581	\$283
Per Capita Expenditures:	\$216	\$540	\$267
Revenues over (under) Expenditures:	\$95,975	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	247.72%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$430,424	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$535	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,396	\$37,131	\$
Total Unrestricted Net Assets:	\$358,028	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$263,030	\$385,902	\$36,500
Per Capita Debt:	\$327	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,618,649	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$3,257	\$2,071	\$745
Revenue Collected During FY 08:	\$274,132	\$206,165	\$79,162
Expenditures During FY 08:	\$323,625	\$201,484	\$88,676
Per Capita Revenue:	\$341	\$520	\$198
Per Capita Expenditures:	\$403	\$519	\$219
Operating Income (loss):	-\$49,493	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	766.41%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$2,480,300	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$3,085	\$2,084	\$759



FISCAL YEAR 2008

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 08:	\$10,975,306	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$456	\$548	\$381
Revenue Collected During FY 08:	\$13,564,790	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$15,767,384	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$564	\$721	\$564
Per Capita Expenditures:	\$655	\$706	\$556
Revenues over (under) Expenditures:	-\$2,202,594	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	53.98%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$8,511,563	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$354	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,100,261	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$9,688,614	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$12,713,181	\$7,762,020	\$1,837,009
Per Capita Debt:	\$528	\$1,174	\$528
General Obligation Debt over EAV:	0.41%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$41,002,159	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,704	\$1,329	\$992
Revenue Collected During FY 08:	\$8,222,726	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$7,258,551	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$342	\$427	\$282
Per Capita Expenditures:	\$302	\$403	\$271
Operating Income (loss):	\$964,175	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	575.41%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$41,766,334	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,736	\$1,396	\$1,067



FISCAL YEAR 2008

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 08:	\$337,508	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$844	\$666	\$444
Revenue Collected During FY 08:	\$145,408	\$254,229	\$117,702
Expenditures During FY 08:	\$138,240	\$232,039	\$106,311
Per Capita Revenue:	\$364	\$581	\$283
Per Capita Expenditures:	\$346	\$540	\$267
Revenues over (under) Expenditures:	\$7,168	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	249.33%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$344,676	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$862	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$344,676	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$340,503	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$851	\$2,071	\$745
Revenue Collected During FY 08:	\$54,155	\$206,165	\$79,162
Expenditures During FY 08:	\$57,144	\$201,484	\$88,676
Per Capita Revenue:	\$135	\$520	\$198
Per Capita Expenditures:	\$143	\$519	\$219
Operating Income (loss):	-\$2,989	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	590.64%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$337,514	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$844	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lomax Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$135,190**

Equalized Assessed Valuation: **\$1,904,790**

Population: **477**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$310,877	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$652	\$666	\$444
Revenue Collected During FY 08:	\$97,285	\$254,229	\$117,702
Expenditures During FY 08:	\$126,498	\$232,039	\$106,311
Per Capita Revenue:	\$204	\$581	\$283
Per Capita Expenditures:	\$265	\$540	\$267
Revenues over (under) Expenditures:	-\$29,213	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	222.66%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$281,664	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$590	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$281,664	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Lombard Village**

Unit Code: **022/075/32** County: **DUPAGE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$87,787,225**

Equalized Assessed Valuation: **\$1,641,134,041**

Population: **43,894**

Employees:

 Full Time: **278**

 Part Time: **45**

 Salaries Paid: **\$20,663,007**

Blended Component Units

Number Submitted = 2

Firefighters Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$14,537,662	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$331	\$420	\$380
Revenue Collected During FY 08:	\$37,805,045	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$35,335,224	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$861	\$910	\$884
Per Capita Expenditures:	\$805	\$894	\$899
Revenues over (under) Expenditures:	\$2,469,821	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	49.71%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$17,565,213	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$400	\$420	\$371

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,581,288	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$15,292,697	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$19,525,000	\$74,451,458	\$47,444,580
Per Capita Debt:	\$445	\$1,334	\$1,078
General Obligation Debt over EAV:	0.00%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$65,776,440	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$1,499	\$1,214	\$976
Revenue Collected During FY 08:	\$15,904,061	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$12,223,756	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$362	\$312	\$227
Per Capita Expenditures:	\$278	\$294	\$237
Operating Income (loss):	\$3,680,305	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	587.20%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$71,777,620	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$1,635	\$1,247	\$998



FISCAL YEAR 2008

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 08:	\$98,652	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$232	\$666	\$444
Revenue Collected During FY 08:	\$137,332	\$254,229	\$117,702
Expenditures During FY 08:	\$137,411	\$232,039	\$106,311
Per Capita Revenue:	\$322	\$581	\$283
Per Capita Expenditures:	\$323	\$540	\$267
Revenues over (under) Expenditures:	-\$79	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	70.28%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$96,573	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$227	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$96,573	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$121,530	\$385,902	\$36,500
Per Capita Debt:	\$285	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$185,803	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$436	\$2,071	\$745
Revenue Collected During FY 08:	\$99,060	\$206,165	\$79,162
Expenditures During FY 08:	\$84,319	\$201,484	\$88,676
Per Capita Revenue:	\$233	\$520	\$198
Per Capita Expenditures:	\$198	\$519	\$219
Operating Income (loss):	\$14,741	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	240.21%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$202,544	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$475	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Long Creek Village**

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

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$622,000**

Equalized Assessed Valuation: **\$21,500,268**

Population: **1,364**

Employees:

Full Time:

Part Time: **18**

Salaries Paid: **\$65,477**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$787,873	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$578	\$548	\$381
Revenue Collected During FY 08:	\$331,855	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$261,199	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$243	\$721	\$564
Per Capita Expenditures:	\$191	\$706	\$556
Revenues over (under) Expenditures:	\$70,656	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	328.69%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$858,529	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$629	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$858,529	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$	\$1,329	\$992
Revenue Collected During FY 08:	\$	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$	\$427	\$282
Per Capita Expenditures:	\$	\$403	\$271
Operating Income (loss):	\$	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Long Grove Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,433,400**

Equalized Assessed Valuation: **\$687,285,609**

Population: **8,094**

Employees:

 Full Time: **4**

 Part Time: **3**

 Salaries Paid: **\$378,058**

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 08:	\$7,560,643	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$934	\$548	\$381
Revenue Collected During FY 08:	\$4,327,161	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$3,892,984	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$535	\$721	\$564
Per Capita Expenditures:	\$481	\$706	\$556
Revenues over (under) Expenditures:	\$434,177	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	205.36%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$7,994,820	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$988	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,109,760	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$4,936,982	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$	\$1,329	\$992
Revenue Collected During FY 08:	\$	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$	\$427	\$282
Per Capita Expenditures:	\$	\$403	\$271
Operating Income (loss):	\$	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$77,811	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$311	\$666	\$444
Revenue Collected During FY 08:	\$42,595	\$254,229	\$117,702
Expenditures During FY 08:	\$28,190	\$232,039	\$106,311
Per Capita Revenue:	\$170	\$581	\$283
Per Capita Expenditures:	\$113	\$540	\$267
Revenues over (under) Expenditures:	\$14,405	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	327.12%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$92,216	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$369	\$689	\$462
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$92,214	\$28,007	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$57,000	\$385,902	\$36,500
Per Capita Debt:	\$317	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$288,084	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,600	\$2,071	\$745
Revenue Collected During FY 08:	\$31,833	\$206,165	\$79,162
Expenditures During FY 08:	\$35,089	\$201,484	\$88,676
Per Capita Revenue:	\$177	\$520	\$198
Per Capita Expenditures:	\$195	\$519	\$219
Operating Income (loss):	-\$3,256	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	871.58%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$305,828	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,699	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$117,707	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$328	\$2,071	\$745
Revenue Collected During FY 08:	\$49,529	\$206,165	\$79,162
Expenditures During FY 08:	\$51,405	\$201,484	\$88,676
Per Capita Revenue:	\$138	\$520	\$198
Per Capita Expenditures:	\$143	\$519	\$219
Operating Income (loss):	-\$1,876	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	225.33%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$115,831	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$323	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lostant Village**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$395,320**

Equalized Assessed Valuation: **\$6,444,653**

Population: **473**

Employees:

 Full Time:

 Part Time: **20**

 Salaries Paid: **\$71,310**

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 08:	\$52,024	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$110	\$666	\$444
Revenue Collected During FY 08:	\$133,090	\$254,229	\$117,702
Expenditures During FY 08:	\$160,663	\$232,039	\$106,311
Per Capita Revenue:	\$281	\$581	\$283
Per Capita Expenditures:	\$340	\$540	\$267
Revenues over (under) Expenditures:	-\$27,573	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	15.22%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$24,451	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$52	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,191	\$37,131	\$
Total Unrestricted Net Assets:	\$19,236	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,182,056	\$385,902	\$36,500
Per Capita Debt:	\$2,499	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,802,692	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$3,811	\$2,071	\$745
Revenue Collected During FY 08:	\$139,637	\$206,165	\$79,162
Expenditures During FY 08:	\$193,793	\$201,484	\$88,676
Per Capita Revenue:	\$295	\$520	\$198
Per Capita Expenditures:	\$410	\$519	\$219
Operating Income (loss):	-\$54,156	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	902.27%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,748,536	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$3,697	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$670,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$539	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,771,801	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,232	\$1,329	\$992
Revenue Collected During FY 08:	\$823,136	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$919,688	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$663	\$427	\$282
Per Capita Expenditures:	\$740	\$403	\$271
Operating Income (loss):	-\$96,552	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	290.89%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,675,249	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,154	\$1,396	\$1,067



FISCAL YEAR 2008

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 08:	\$8,654,693	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$385	\$548	\$381
Revenue Collected During FY 08:	\$9,746,713	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$10,004,061	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$434	\$721	\$564
Per Capita Expenditures:	\$445	\$706	\$556
Revenues over (under) Expenditures:	-\$257,348	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	85.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$8,590,134	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$382	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,342,377	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$1,981,813	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$10,209,233	\$7,762,020	\$1,837,009
Per Capita Debt:	\$454	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$16,458,386	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$732	\$1,329	\$992
Revenue Collected During FY 08:	\$2,774,186	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,062,576	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$123	\$427	\$282
Per Capita Expenditures:	\$92	\$403	\$271
Operating Income (loss):	\$711,610	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	832.45%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$17,169,996	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$764	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lovington Village**

Unit Code: **070/030/32** County: **MOULTRIE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,649,329**

Equalized Assessed Valuation: **\$7,385,107**

Population: **1,225**

Employees:

 Full Time: **6**

 Part Time: **15**

 Salaries Paid: **\$152,389**

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 08:	\$13,613	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$11	\$548	\$381
Revenue Collected During FY 08:	\$389,174	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$380,512	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$318	\$721	\$564
Per Capita Expenditures:	\$311	\$706	\$556
Revenues over (under) Expenditures:	\$8,662	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	6.38%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$24,278	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$20	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$78,898	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$54,620	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$307,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$251	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,540,627	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,258	\$1,329	\$992
Revenue Collected During FY 08:	\$287,633	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$344,074	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$235	\$427	\$282
Per Capita Expenditures:	\$281	\$403	\$271
Operating Income (loss):	-\$56,441	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	430.77%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,482,183	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,210	\$1,396	\$1,067



FISCAL YEAR 2008

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 08:	\$208,154	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$347	\$666	\$444
Revenue Collected During FY 08:	\$344,289	\$254,229	\$117,702
Expenditures During FY 08:	\$284,478	\$232,039	\$106,311
Per Capita Revenue:	\$574	\$581	\$283
Per Capita Expenditures:	\$474	\$540	\$267
Revenues over (under) Expenditures:	\$59,811	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	94.20%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$267,965	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$447	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$267,965	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$105,140	\$385,902	\$36,500
Per Capita Debt:	\$175	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$88,436	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$147	\$2,071	\$745
Revenue Collected During FY 08:	\$58,269	\$206,165	\$79,162
Expenditures During FY 08:	\$34,381	\$201,484	\$88,676
Per Capita Revenue:	\$97	\$520	\$198
Per Capita Expenditures:	\$57	\$519	\$219
Operating Income (loss):	\$23,888	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	326.70%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$112,324	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$187	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$49,722	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$363	\$2,071	\$745
Revenue Collected During FY 08:	\$24,100	\$206,165	\$79,162
Expenditures During FY 08:	\$29,465	\$201,484	\$88,676
Per Capita Revenue:	\$176	\$520	\$198
Per Capita Expenditures:	\$215	\$519	\$219
Operating Income (loss):	-\$5,365	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	150.54%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$44,357	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$324	\$2,084	\$759



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,943,269	\$7,762,020	\$1,837,009
Per Capita Debt:	\$539	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$5,154,778	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$562	\$1,329	\$992
Revenue Collected During FY 08:	\$2,326,705	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,148,011	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$254	\$427	\$282
Per Capita Expenditures:	\$234	\$403	\$271
Operating Income (loss):	\$178,694	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	248.30%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$5,333,472	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$582	\$1,396	\$1,067



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lyons Village**

Unit Code: **016/325/32** County: **COOK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$24,029,907**

Equalized Assessed Valuation: **\$225,522,430**

Population: **10,402**

Employees:

 Full Time: **62**

 Part Time: **11**

 Salaries Paid: **\$5,045,520**

Blended Component Units

Number Submitted = 2

Firefighter's Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,978,818	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$190	\$548	\$381
Revenue Collected During FY 08:	\$9,226,033	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$10,335,834	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$887	\$721	\$564
Per Capita Expenditures:	\$994	\$706	\$556
Revenues over (under) Expenditures:	-\$1,109,801	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	36.28%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,749,618	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$360	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,457,150	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$319,699	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$22,859,892	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,198	\$1,174	\$528
General Obligation Debt over EAV:	2.96%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,416,575	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$328	\$1,329	\$992
Revenue Collected During FY 08:	\$2,763,098	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,665,024	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$266	\$427	\$282
Per Capita Expenditures:	\$256	\$403	\$271
Operating Income (loss):	\$98,074	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	131.88%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,514,649	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$338	\$1,396	\$1,067