



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Machesney Park Village**

Unit Code: **101/022/32** County: **WINNEBAGO**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,360,035**

Equalized Assessed Valuation: **\$355,190,819**

Population: **22,707**

Employees:

    Full Time: **11**

    Part Time: **8**

    Salaries Paid: **\$609,163**

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$7,024,282</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$309</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$8,055,871</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$7,750,800</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$355</b>	\$721	\$564
Per Capita Expenditures:	<b>\$341</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$305,071</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>87.63%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$6,792,253</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$299</b>	\$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:	<b>\$2,846,003</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>-\$1,825,356</b>	\$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:	<b>\$7,970,341</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$351</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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: **Mackinaw Village**

Unit Code: **090/045/32** County: **TAZEWELL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,126,365**

Equalized Assessed Valuation: **\$22,015,645**

Population: **1,621**

Employees:

    Full Time: **5**

    Part Time: **20**

    Salaries Paid: **\$335,104**

#### 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:	<b>\$438,523</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$271</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$741,505</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$670,242</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$457</b>	\$721	\$564
Per Capita Expenditures:	<b>\$413</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$71,263</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>76.06%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$509,786</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$314</b>	\$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:	<b>\$339,329</b>	\$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:	<b>\$2,751,609</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,697</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$2,404,583</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,483</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$881,350</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$730,434</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$544</b>	\$427	\$282
Per Capita Expenditures:	<b>\$451</b>	\$403	\$271
Operating Income (loss):	<b>\$150,916</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>349.86%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$2,555,499</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,576</b>	\$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: **Macomb City**

Unit Code: **062/040/30** County: **MCDONOUGH**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,943,597**

Equalized Assessed Valuation: **\$141,833,918**

Population: **20,045**

Employees:

    Full Time: **100**

    Part Time: **10**

    Salaries Paid: **\$4,694,932**

#### Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$6,391,576</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$319</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$11,869,618</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$11,056,709</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$592</b>	\$721	\$564
Per Capita Expenditures:	<b>\$552</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$812,909</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>72.02%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$7,962,740</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$397</b>	\$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:	<b>\$1,999,654</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$6,244,848</b>	\$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:	<b>\$4,731,073</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$236</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$16,447,047</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$821</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$4,803,524</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$3,987,049</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$240</b>	\$427	\$282
Per Capita Expenditures:	<b>\$199</b>	\$403	\$271
Operating Income (loss):	<b>\$816,475</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>414.10%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$16,510,377</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$824</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Macon City		
<b>Unit Code:</b>	055/035/30	<b>County:</b>	MACON
<b>Fiscal Year End:</b>	4/30/2008		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,654,500		
<b>Equalized Assessed Valuation:</b>	\$8,929,444		
<b>Population:</b>	1,282		
<b>Employees:</b>			
<b>Full Time:</b>			4
<b>Part Time:</b>			17
<b>Salaries Paid:</b>			\$168,643

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$492,632</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$384</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$519,418</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$604,020</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$405</b>	\$721	\$564
Per Capita Expenditures:	<b>\$471</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$84,602</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>67.55%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$408,030</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$318</b>	\$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:	<b>\$125,172</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$137,858</b>	\$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:	<b>\$145,000</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$113</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,937,275</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,511</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$308,087</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$320,325</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$240</b>	\$427	\$282
Per Capita Expenditures:	<b>\$250</b>	\$403	\$271
Operating Income (loss):	<b>-\$12,238</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>600.96%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$1,925,037</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,502</b>	\$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:	<b>\$7,028,259</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$1,546</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$5,093,441</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$5,159,767</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$1,121</b>	\$721	\$564
Per Capita Expenditures:	<b>\$1,135</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$66,326</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>133.84%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$6,905,921</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$1,519</b>	\$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:	<b>\$959</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$3,505,872</b>	\$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:	<b>\$3,181,038</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$700</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,757,364</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$387</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$464,298</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$389,932</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$102</b>	\$427	\$282
Per Capita Expenditures:	<b>\$86</b>	\$403	\$271
Operating Income (loss):	<b>\$74,366</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>469.76%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$1,831,730</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$403</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Maeystown Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$257,500**

Equalized Assessed Valuation: **\$3,064,646**

Population: **153**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$44,115**

#### 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:	<b>\$108,255</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$708</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$47,463</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$40,745</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$310</b>	\$581	\$283
Per Capita Expenditures:	<b>\$266</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$6,718</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>282.18%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$114,973</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$751</b>	\$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:	<b>\$10,000</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$104,973</b>	\$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:	<b>\$339,944</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$2,222</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,710,143</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$11,177</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$99,547</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$162,930</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$651</b>	\$520	\$198
Per Capita Expenditures:	<b>\$1,065</b>	\$519	\$219
Operating Income (loss):	<b>-\$63,383</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>1010.72%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$1,646,760</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$10,763</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Magnolia Village**

Unit Code: **078/020/32** County: **PUTNAM**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$867,757**

Equalized Assessed Valuation: **\$2,168,067**

Population: **279**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$20,322**

#### 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:	<b>\$82,175</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$295</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$62,324</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$63,305</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$223</b>	\$581	\$283
Per Capita Expenditures:	<b>\$227</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>-\$981</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>123.59%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$78,237</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$280</b>	\$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:	<b>\$21,867</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$56,370</b>	\$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:	<b>\$250,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$896</b>	\$841	\$106
General Obligation Debt over EAV:	<b>11.53%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$128,186</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$459</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$329,389</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$47,495</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$1,181</b>	\$520	\$198
Per Capita Expenditures:	<b>\$170</b>	\$519	\$219
Operating Income (loss):	<b>\$281,894</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>869.64%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$413,037</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$1,480</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Mahomet Village**

Unit Code: **010/060/32** County: **CHAMPAIGN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,882,134**

Equalized Assessed Valuation: **\$123,978,945**

Population: **4,877**

Employees:

    Full Time: **24**

    Part Time: **6**

    Salaries Paid: **\$1,137,944**

#### 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:	<b>\$3,074,883</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$630</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$3,742,430</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$3,042,929</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$767</b>	\$721	\$564
Per Capita Expenditures:	<b>\$624</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$699,501</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>127.82%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$3,889,412</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$798</b>	\$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:	<b>\$623,018</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$4,120,964</b>	\$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:	<b>\$4,977,463</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,021</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.20%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$6,172,954</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,266</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$1,934,395</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,380,190</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$397</b>	\$427	\$282
Per Capita Expenditures:	<b>\$283</b>	\$403	\$271
Operating Income (loss):	<b>\$554,205</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>482.61%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$6,660,968</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,366</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Makanda Village**

Unit Code: **039/050/32** County: **JACKSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$146,445**

Equalized Assessed Valuation: **\$9,757,925**

Population: **416**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$10,265**

#### 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:	<b>\$169,041</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$406</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$128,274</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$113,437</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$308</b>	\$581	\$283
Per Capita Expenditures:	<b>\$273</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$14,837</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>181.54%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$205,928</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$495</b>	\$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:	<b>\$205,927</b>	\$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: **Malden Village**

Unit Code: **006/060/32** County: **BUREAU**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$208,000**

Equalized Assessed Valuation: **\$2,507,666**

Population: **343**

Employees:

    Full Time: **10**

    Part Time:

    Salaries Paid: **\$23,375**

#### 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:	<b>\$196,355</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$572</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$75,881</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$40,427</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$221</b>	\$581	\$283
Per Capita Expenditures:	<b>\$118</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$35,454</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>567.22%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$229,309</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$669</b>	\$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:	<b>\$68,481</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$160,828</b>	\$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:	<b>\$156,200</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$455</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$222,781</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$650</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$86,561</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$93,571</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$252</b>	\$520	\$198
Per Capita Expenditures:	<b>\$273</b>	\$519	\$219
Operating Income (loss):	<b>-\$7,010</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>233.27%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$218,271</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$636</b>	\$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:	<b>\$378,017</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$1,089</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$620,632</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$102,926</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$1,789</b>	\$581	\$283
Per Capita Expenditures:	<b>\$297</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$517,706</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>870.26%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$895,723</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$2,581</b>	\$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:	<b>\$895,723</b>	\$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:	\$1,098,553	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$3,166	\$2,071	\$745
Revenue Collected During FY 08:	\$167,673	\$206,165	\$79,162
Expenditures During FY 08:	\$75,436	\$201,484	\$88,676
Per Capita Revenue:	\$483	\$520	\$198
Per Capita Expenditures:	\$217	\$519	\$219
Operating Income (loss):	\$92,237	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1578.54%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,190,790	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$3,432	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Manhattan Village**

Unit Code: **099/065/32** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,486,005**

Equalized Assessed Valuation: **\$171,334,980**

Population: **5,768**

Employees:

    Full Time: **30**

    Part Time: **9**

    Salaries Paid: **\$1,897,971**

#### 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:	<b>\$640,633</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$111</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$2,976,856</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$3,298,278</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$516</b>	\$721	\$564
Per Capita Expenditures:	<b>\$572</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$321,422</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>9.68%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$319,211</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$55</b>	\$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:	<b>\$85,930</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$2,060,244</b>	\$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:	<b>\$11,135,000</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,930</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>6.50%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$15,674,004</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$2,717</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$3,941,618</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$3,047,584</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$683</b>	\$427	\$282
Per Capita Expenditures:	<b>\$528</b>	\$403	\$271
Operating Income (loss):	<b>\$894,034</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>734.71%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$22,390,841</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$3,882</b>	\$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: **Manito Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$877,250**

Equalized Assessed Valuation: **\$15,097,319**

Population: **1,733**

Employees:

    Full Time: **9**

    Part Time: **15**

    Salaries Paid: **\$314,711**

#### 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:	<b>\$419,759</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$242</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$629,133</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$713,870</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$363</b>	\$721	\$564
Per Capita Expenditures:	<b>\$412</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$84,737</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>49.77%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$355,317</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$205</b>	\$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:	<b>\$175,868</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$179,449</b>	\$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:	<b>\$188,251</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$109</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$891,272</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$514</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$317,254</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$283,120</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$183</b>	\$427	\$282
Per Capita Expenditures:	<b>\$163</b>	\$403	\$271
Operating Income (loss):	<b>\$34,134</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>326.86%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$925,406</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$534</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Manlius Village**

Unit Code: **006/065/32** County: **BUREAU**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,502,210**

Equalized Assessed Valuation: **\$2,391,712**

Population: **500**

Employees:

    Full Time: **1**

    Part Time: **12**

    Salaries Paid: **\$35,822**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$303,063</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$606</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$196,735</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$147,569</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$393</b>	\$581	\$283
Per Capita Expenditures:	<b>\$295</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$49,166</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>238.61%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$352,112</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$704</b>	\$689	\$462

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$56,539</b>	\$2,724	\$
Total Unreserved Funds:	<b>\$295,573</b>	\$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:	<b>\$180,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$360</b>	\$841	\$106
General Obligation Debt over EAV:	<b>7.53%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$197,192</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$394</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$107,979</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$118,376</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$216</b>	\$520	\$198
Per Capita Expenditures:	<b>\$237</b>	\$519	\$219
Operating Income (loss):	<b>-\$10,397</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>157.90%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$186,912</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$374</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Mansfield Village**

Unit Code: **074/040/32** County: **PIATT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$520,400**

Equalized Assessed Valuation: **\$10,812,179**

Population: **949**

Employees:

    Full Time: **1**

    Part Time: **12**

    Salaries Paid: **\$108,622**

#### 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:	<b>\$463,495</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$488</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$380,018</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$355,901</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$400</b>	\$581	\$283
Per Capita Expenditures:	<b>\$375</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$24,117</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>132.33%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$470,977</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$496</b>	\$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:	<b>\$470,978</b>	\$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:	<b>\$69,044</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$73</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$681,124</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$718</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$102,449</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$107,957</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$108</b>	\$520	\$198
Per Capita Expenditures:	<b>\$114</b>	\$519	\$219
Operating Income (loss):	<b>-\$5,508</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>641.23%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$692,251</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$729</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Manteno Village**

Unit Code: **046/065/32** County: **KANKAKEE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,441,260**

Equalized Assessed Valuation: **\$186,892,874**

Population: **8,200**

Employees:

    Full Time: **38**

    Part Time: **94**

    Salaries Paid: **\$1,756,921**

#### Blended Component Units

Number Submitted = 1  
Manteno Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$6,209,504</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$757</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$8,072,675</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$7,593,605</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$984</b>	\$721	\$564
Per Capita Expenditures:	<b>\$926</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$479,070</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>126.43%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$9,600,750</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$1,171</b>	\$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:	<b>\$223,442</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$6,465,132</b>	\$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:	<b>\$10,202,624</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,244</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>1.10%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$13,632,377</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,662</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$2,699,362</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,862,102</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$329</b>	\$427	\$282
Per Capita Expenditures:	<b>\$227</b>	\$403	\$271
Operating Income (loss):	<b>\$837,260</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>777.06%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$14,469,637</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,765</b>	\$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: **Maple Park Village**

Unit Code: **045/060/32** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,102,935**

Equalized Assessed Valuation: **\$33,435,589**

Population: **1,316**

Employees:

    Full Time: **3**

    Part Time: **14**

    Salaries Paid: **\$221,776**

#### 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:	<b>\$976,423</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$742</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$1,058,953</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$908,377</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$805</b>	\$721	\$564
Per Capita Expenditures:	<b>\$690</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$150,576</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>114.98%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$1,044,429</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$794</b>	\$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:	<b>\$97,453</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$946,976</b>	\$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:	<b>\$1,595,975</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,213</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.99%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$2,908,038</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$2,210</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$339,750</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$414,599</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$258</b>	\$427	\$282
Per Capita Expenditures:	<b>\$315</b>	\$403	\$271
Operating Income (loss):	<b>-\$74,849</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>703.27%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$2,915,759</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$2,216</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Mapleton Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$256,616**

Equalized Assessed Valuation: **\$5,066,389**

Population: **277**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$13,060**

#### 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:	<b>\$236,132</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$852</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$81,579</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$51,784</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$295</b>	\$581	\$283
Per Capita Expenditures:	<b>\$187</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$29,795</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>513.53%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$265,927</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$960</b>	\$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:	<b>\$25,854</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$240,229</b>	\$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:	<b>\$168,917</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$610</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,104,552</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$3,988</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$147,685</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$182,376</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$533</b>	\$520	\$198
Per Capita Expenditures:	<b>\$658</b>	\$519	\$219
Operating Income (loss):	<b>-\$34,691</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>586.62%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$1,069,861</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$3,862</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Maquon Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$210,220**

Equalized Assessed Valuation: **\$1,513,880**

Population: **295**

Employees:

    Full Time: **1**

    Part Time: **11**

    Salaries Paid: **\$23,724**

#### 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:	<b>\$73,287</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$248</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$85,365</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$121,630</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$289</b>	\$581	\$283
Per Capita Expenditures:	<b>\$412</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>-\$36,265</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>46.74%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$56,854</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$193</b>	\$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:	<b>\$56,854</b>	\$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:	<b>\$15,102</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$51</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$87,628</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$297</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$39,769</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$28,521</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$135</b>	\$520	\$198
Per Capita Expenditures:	<b>\$97</b>	\$519	\$219
Operating Income (loss):	<b>\$11,248</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>511.08%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$145,766</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$494</b>	\$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:	\$2,602,317	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$341	\$548	\$381
Revenue Collected During FY 08:	\$4,369,783	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$4,187,246	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$572	\$721	\$564
Per Capita Expenditures:	\$548	\$706	\$556
Revenues over (under) Expenditures:	\$182,537	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	66.51%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,784,854	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$365	\$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:	\$1,918,741	\$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:	<b>\$5,233,016</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$685</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$5,029,295</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$659</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$1,596,386</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,657,172</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$209</b>	\$427	\$282
Per Capita Expenditures:	<b>\$217</b>	\$403	\$271
Operating Income (loss):	<b>-\$60,786</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>303.08%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$5,022,564</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$658</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Marietta Village**

Unit Code: **029/080/32** County: **FULTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$93,620**

Equalized Assessed Valuation: **\$461,328**

Population: **150**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$5,924**

#### 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:	<b>\$66,610</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$444</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$27,774</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$18,221</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$185</b>	\$581	\$283
Per Capita Expenditures:	<b>\$121</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$9,553</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>414.50%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$75,526</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$504</b>	\$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:	<b>\$75,526</b>	\$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:	<b>\$404,356</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$2,696</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,769,354</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$11,796</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$90,032</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$124,037</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$600</b>	\$520	\$198
Per Capita Expenditures:	<b>\$827</b>	\$519	\$219
Operating Income (loss):	<b>-\$34,005</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>1399.57%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$1,735,986</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$11,573</b>	\$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:	<b>\$201,349</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$216</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$450,559</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$462,148</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$483</b>	\$581	\$283
Per Capita Expenditures:	<b>\$495</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>-\$11,589</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>46.42%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$214,519</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$230</b>	\$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:	<b>\$214,519</b>	\$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:	<b>\$431,252</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$462</b>	\$841	\$106
General Obligation Debt over EAV:	<b>2.27%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$670,514</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$719</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$380,957</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$125,197</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$408</b>	\$520	\$198
Per Capita Expenditures:	<b>\$134</b>	\$519	\$219
Operating Income (loss):	<b>\$255,760</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>720.08%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$901,515</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$966</b>	\$2,084	\$759



## FISCAL YEAR 2008

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

<b>Unit Name:</b>	<b>Marion City</b>		
<b>Unit Code:</b>	100/065/30	<b>County:</b>	WILLIAMSON
<b>Fiscal Year End:</b>			4/30/2008
<b>Accounting Method:</b>			Modified Accrual
<b>Appropriation or Budget:</b>			\$37,299,200
<b>Equalized Assessed Valuation:</b>			\$270,640,198
<b>Population:</b>			17,129
<b>Employees:</b>			
	<b>Full Time:</b>		158
	<b>Part Time:</b>		18
	<b>Salaries Paid:</b>		\$7,219,054

### Blended Component Units

Blended Component Units
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### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$8,984,154</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$524</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$21,310,711</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$17,535,429</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$1,244</b>	\$721	\$564
Per Capita Expenditures:	<b>\$1,024</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$3,775,282</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>66.39%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$11,642,058</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$680</b>	\$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:	<b>\$3,864,950</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$10,148,927</b>	\$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:	<b>\$32,157,199</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,877</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>7.49%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$14,554,174</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$850</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$4,723,453</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$5,366,506</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$276</b>	\$427	\$282
Per Capita Expenditures:	<b>\$313</b>	\$403	\$271
Operating Income (loss):	<b>-\$643,053</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>265.98%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$14,273,688</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$833</b>	\$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: **Marissa Village**

Unit Code: **088/085/32** County: **ST. CLAIR**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,760,375**

Equalized Assessed Valuation: **\$14,095,604**

Population: **1,997**

Employees:

    Full Time: **14**

    Part Time: **27**

    Salaries Paid: **\$678,760**

#### 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:	<b>\$539,774</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$270</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$1,404,455</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$1,240,256</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$703</b>	\$721	\$564
Per Capita Expenditures:	<b>\$621</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$164,199</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>45.49%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$564,246</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$283</b>	\$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:	<b>\$19,875</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$500,845</b>	\$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:	<b>\$1,799,435</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$901</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$4,736,190</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$2,372</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$721,690</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,013,685</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$361</b>	\$427	\$282
Per Capita Expenditures:	<b>\$508</b>	\$403	\$271
Operating Income (loss):	<b>-\$291,995</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>452.20%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$4,583,922</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$2,295</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Mark Village**

Unit Code: **078/025/32** County: **PUTNAM**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,439,754**

Equalized Assessed Valuation: **\$7,092,129**

Population: **491**

Employees:

    Full Time: **1**

    Part Time: **22**

    Salaries Paid: **\$110,831**

#### 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:	<b>\$1,199,565</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$2,443</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$3,669,282</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$2,980,524</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$7,473</b>	\$581	\$283
Per Capita Expenditures:	<b>\$6,070</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$688,758</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>54.24%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$1,616,591</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$3,292</b>	\$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:	<b>\$200,864</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$1,415,727</b>	\$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:	\$2,134,125	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$4,346	\$2,071	\$745
Revenue Collected During FY 08:	\$175,272	\$206,165	\$79,162
Expenditures During FY 08:	\$234,418	\$201,484	\$88,676
Per Capita Revenue:	\$357	\$520	\$198
Per Capita Expenditures:	\$477	\$519	\$219
Operating Income (loss):	-\$59,146	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1001.08%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$2,346,710	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$4,779	\$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 = 1  
Markham Public Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>-\$749,422</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>-\$61</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$14,002,874</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$16,749,755</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$1,149</b>	\$721	\$564
Per Capita Expenditures:	<b>\$1,374</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$2,746,881</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>-6.46%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>-\$1,082,571</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>-\$89</b>	\$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:	<b>\$18,664,084</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>-\$12,214,615</b>	\$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:	<b>\$33,412,464</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$2,741</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>13.94%</b>	1.69%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,655,488</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$136</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$3,255,714</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$2,465,817</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$267</b>	\$427	\$282
Per Capita Expenditures:	<b>\$202</b>	\$403	\$271
Operating Income (loss):	<b>\$789,897</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>99.17%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$2,445,385</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$201</b>	\$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:	<b>\$339,818</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$221</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$859,206</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$836,323</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$558</b>	\$721	\$564
Per Capita Expenditures:	<b>\$543</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$22,883</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>9.63%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$80,555</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$52</b>	\$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:	<b>\$113,456</b>	\$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:	<b>\$1,247,901</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$810</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,448,293</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$940</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$340,177</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$319,574</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$221</b>	\$427	\$282
Per Capita Expenditures:	<b>\$208</b>	\$403	\$271
Operating Income (loss):	<b>\$20,603</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>529.22%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$1,691,242</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,098</b>	\$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:	<b>\$1,048,550</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$375</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$1,185,146</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$1,210,955</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$424</b>	\$721	\$564
Per Capita Expenditures:	<b>\$433</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$25,809</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>84.46%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$1,022,741</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$366</b>	\$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:	<b>\$251,161</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$771,580</b>	\$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:	<b>\$612,633</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$219</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$702,541</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$251</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$703,368</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$623,628</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$252</b>	\$427	\$282
Per Capita Expenditures:	<b>\$223</b>	\$403	\$271
Operating Income (loss):	<b>\$79,740</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>125.44%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$782,281</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$280</b>	\$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:	<b>\$1,714,356</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$228</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$3,824,413</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$3,602,416</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$509</b>	\$721	\$564
Per Capita Expenditures:	<b>\$480</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$221,997</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>49.82%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$1,794,669</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$239</b>	\$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:	<b>\$332,720</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$2,008,809</b>	\$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:	<b>\$3,968,000</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$528</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>2.29%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$848,889</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$113</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$1,714,087</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,432,491</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$228</b>	\$427	\$282
Per Capita Expenditures:	<b>\$191</b>	\$403	\$271
Operating Income (loss):	<b>\$281,596</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>51.32%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$735,220</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$98</b>	\$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:	<b>\$1,512,842</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$401</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$2,035,649</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$2,195,418</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$540</b>	\$721	\$564
Per Capita Expenditures:	<b>\$582</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$159,769</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>76.32%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$1,675,508</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$444</b>	\$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:	<b>\$492,253</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$1,183,255</b>	\$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:	<b>\$2,350,527</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$623</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$15,248,981</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$4,044</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$10,549,770</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$9,777,416</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$2,798</b>	\$427	\$282
Per Capita Expenditures:	<b>\$2,593</b>	\$403	\$271
Operating Income (loss):	<b>\$772,354</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>160.56%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$15,698,900</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$4,163</b>	\$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:	<b>-\$5,494</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>-\$4</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$423,781</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$544,911</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$346</b>	\$721	\$564
Per Capita Expenditures:	<b>\$445</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$121,130</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>-23.24%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>-\$126,624</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>-\$103</b>	\$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:	<b>\$874,658</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>-\$188,568</b>	\$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:	<b>\$1,033,000</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$843</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$2,198,661</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,795</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$1,174,417</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,118,648</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$959</b>	\$427	\$282
Per Capita Expenditures:	<b>\$913</b>	\$403	\$271
Operating Income (loss):	<b>\$55,769</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>201.53%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$2,254,430</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,840</b>	\$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:	<b>\$495,619</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$1,322</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$145,293</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$72,828</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$387</b>	\$581	\$283
Per Capita Expenditures:	<b>\$194</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$72,465</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>780.04%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$568,084</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$1,515</b>	\$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:	<b>\$568,084</b>	\$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:	\$294,150	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$784	\$2,071	\$745
Revenue Collected During FY 08:	\$25,295	\$206,165	\$79,162
Expenditures During FY 08:	\$34,404	\$201,484	\$88,676
Per Capita Revenue:	\$67	\$520	\$198
Per Capita Expenditures:	\$92	\$519	\$219
Operating Income (loss):	-\$9,109	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	828.51%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$285,041	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$760	\$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:	<b>\$1,033,133</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$175</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$3,545,094</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$5,039,598</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$600</b>	\$721	\$564
Per Capita Expenditures:	<b>\$853</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$1,494,504</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>17.76%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$895,085</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$152</b>	\$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:	<b>\$1,357,200</b>	\$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:	<b>\$4,097,041</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$694</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$6,000,155</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,016</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$2,160,298</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,835,766</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$366</b>	\$427	\$282
Per Capita Expenditures:	<b>\$311</b>	\$403	\$271
Operating Income (loss):	<b>\$324,532</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>344.52%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$6,324,560</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,071</b>	\$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: **Mascoutah City**

Unit Code: **088/090/30** County: **ST. CLAIR**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,423,054**

Equalized Assessed Valuation: **\$92,047,875**

Population: **6,741**

Employees:

    Full Time: **52**

    Part Time: **21**

    Salaries Paid: **\$3,175,046**

#### 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:	<b>-\$1,668,126</b>	<b>\$3,328,918</b>	<b>\$1,565,564</b>
Per Capita Beginning Fund Balance:	<b>-\$247</b>	<b>\$548</b>	<b>\$381</b>
Revenue Collected During FY 08:	<b>\$4,828,279</b>	<b>\$5,252,094</b>	<b>\$2,318,995</b>
Expenditures During FY 08:	<b>\$5,558,693</b>	<b>\$5,218,323</b>	<b>\$2,340,819</b>
Per Capita Revenue:	<b>\$716</b>	<b>\$721</b>	<b>\$564</b>
Per Capita Expenditures:	<b>\$825</b>	<b>\$706</b>	<b>\$556</b>
Revenues over (under) Expenditures:	<b>-\$730,414</b>	<b>\$33,771</b>	<b>\$35,354</b>
Ratio of Fund Balance to Expenditures:	<b>-28.62%</b>	<b>87.61%</b>	<b>68.63%</b>
Ending Fund Balance for FY 08:	<b>-\$1,590,797</b>	<b>\$3,304,801</b>	<b>\$1,545,501</b>
Per Capita Ending Fund Balance:	<b>-\$236</b>	<b>\$554</b>	<b>\$382</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,015,099</b>	<b>\$1,203,389</b>	<b>\$223,442</b>
Total Unrestricted Net Assets:	<b>-\$2,500,156</b>	<b>\$1,378,027</b>	<b>\$727,227</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$10,531,057</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,562</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>9.94%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$16,388,425</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$2,431</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$8,838,042</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$6,155,260</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$1,311</b>	\$427	\$282
Per Capita Expenditures:	<b>\$913</b>	\$403	\$271
Operating Income (loss):	<b>\$2,682,782</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>308.74%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$19,003,729</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$2,819</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Mason Town**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$516,900**

Equalized Assessed Valuation: **\$1,527,035**

Population: **400**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$7,029**

#### 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:	<b>\$98,710</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$247</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$86,696</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$64,648</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$217</b>	\$581	\$283
Per Capita Expenditures:	<b>\$162</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$22,048</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>186.79%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$120,758</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$302</b>	\$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:	<b>\$83,266</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$37,492</b>	\$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:	<b>\$168,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$420</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$292,885</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$732</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$51,324</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$61,653</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$128</b>	\$520	\$198
Per Capita Expenditures:	<b>\$154</b>	\$519	\$219
Operating Income (loss):	<b>-\$10,329</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>458.30%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$282,556</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$706</b>	\$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:	<b>\$623,745</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$244</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$789,846</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$759,439</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$309</b>	\$721	\$564
Per Capita Expenditures:	<b>\$297</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$30,407</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>86.14%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$654,152</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$256</b>	\$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:	<b>\$383,215</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$270,937</b>	\$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:	<b>\$218,367</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$85</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,136,635</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$444</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$503,052</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$496,143</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$197</b>	\$427	\$282
Per Capita Expenditures:	<b>\$194</b>	\$403	\$271
Operating Income (loss):	<b>\$6,909</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>230.49%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$1,143,544</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$447</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Matherville Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$275,100**

Equalized Assessed Valuation: **\$5,622,174**

Population: **302**

Employees:

    Full Time: **1**

    Part Time: **9**

    Salaries Paid: **\$55,894**

#### 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:	<b>\$192,362</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$637</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$227,085</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$224,637</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$752</b>	\$581	\$283
Per Capita Expenditures:	<b>\$744</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$2,448</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>84.50%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$189,810</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$629</b>	\$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:	<b>\$189,810</b>	\$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:	\$139,898	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$463	\$2,071	\$745
Revenue Collected During FY 08:	\$133,142	\$206,165	\$79,162
Expenditures During FY 08:	\$194,993	\$201,484	\$88,676
Per Capita Revenue:	\$441	\$520	\$198
Per Capita Expenditures:	\$646	\$519	\$219
Operating Income (loss):	-\$61,851	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	42.59%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$83,047	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$275	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Matteson Village**

Unit Code: **016/340/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$36,123,827**

Equalized Assessed Valuation: **\$557,780,580**

Population: **18,006**

Employees:

    Full Time: **159**

    Part Time: **91**

    Salaries Paid: **\$10,681,590**

#### 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:	<b>\$9,167,128</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$509</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$19,890,586</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$23,508,987</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$1,105</b>	\$721	\$564
Per Capita Expenditures:	<b>\$1,306</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$3,618,401</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>26.60%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$6,252,860</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$347</b>	\$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:	<b>\$221,798</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$21,216,082</b>	\$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:	<b>\$35,024,277</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,945</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>3.24%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$4,664,686</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$259</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$3,891,146</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$2,276,620</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$216</b>	\$427	\$282
Per Capita Expenditures:	<b>\$126</b>	\$403	\$271
Operating Income (loss):	<b>\$1,614,526</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>211.90%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$4,824,212</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$268</b>	\$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: **Mattoon City**

Unit Code: **015/030/30** County: **COLES**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,167,089**

Equalized Assessed Valuation: **\$179,444,578**

Population: **18,291**

Employees:

    Full Time: **184**

    Part Time: **46**

    Salaries Paid: **\$8,847,571**

#### Blended Component Units

Number Submitted = 1  
 Mattoon Foreign Fire Insurance Tax Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$5,284,748</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$289</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$16,322,964</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$16,428,535</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$892</b>	\$721	\$564
Per Capita Expenditures:	<b>\$898</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$105,571</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>29.47%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$4,842,281</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$265</b>	\$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:	<b>\$1,624,357</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$3,328,253</b>	\$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:	<b>\$26,487,443</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,448</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$25,440,862</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,391</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$6,979,653</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$6,496,351</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$382</b>	\$427	\$282
Per Capita Expenditures:	<b>\$355</b>	\$403	\$271
Operating Income (loss):	<b>\$483,302</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>399.19%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$25,932,823</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,418</b>	\$1,396	\$1,067

**FISCAL YEAR 2008**

**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Maunie Village**

Unit Code: **097/030/32** County: **WHITE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$54,620**

Equalized Assessed Valuation: **\$327,441**

Population: **182**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

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

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 08:	<b>\$23,927</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$131</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$27,132</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$19,230</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$149</b>	\$581	\$283
Per Capita Expenditures:	<b>\$106</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$7,902</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>165.52%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$31,829</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$175</b>	\$689	\$462

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	<b>\$31,829</b>	\$28,007	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries 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:	<b>\$581,982</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$644</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$446,790</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$443,168</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$494</b>	\$581	\$283
Per Capita Expenditures:	<b>\$490</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$3,622</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>130.56%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$578,604</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$640</b>	\$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:	<b>\$527,691</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$50,913</b>	\$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:	<b>\$200,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$221</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$500,630</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$554</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$479,880</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$435,621</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$531</b>	\$520	\$198
Per Capita Expenditures:	<b>\$482</b>	\$519	\$219
Operating Income (loss):	<b>\$44,259</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>126.69%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$551,889</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$610</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Mc Cook Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,723,875**

Equalized Assessed Valuation: **\$145,503,494**

Population: **300**

Employees:

    Full Time: **45**

    Part Time: **20**

    Salaries Paid: **\$2,785,549**

#### Blended Component Units

Number Submitted = 3

911 Emergency Telephone System Board

Firefighter Pension

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,455,343</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$4,851</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$6,463,773</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$8,745,537</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$21,546</b>	\$581	\$283
Per Capita Expenditures:	<b>\$29,152</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>-\$2,281,764</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>-6.02%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>-\$526,421</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>-\$1,755</b>	\$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:	<b>\$253,725</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>-\$1,207,243</b>	\$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:	<b>\$15,321,447</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$51,071</b>	\$841	\$106
General Obligation Debt over EAV:	<b>10.33%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$10,081,417</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$33,605</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$5,050,979</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$5,102,778</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$16,837</b>	\$520	\$198
Per Capita Expenditures:	<b>\$17,009</b>	\$519	\$219
Operating Income (loss):	<b>-\$51,799</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>190.67%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$9,729,618</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$32,432</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Mc Cullom Lake Village**

Unit Code: **063/080/32** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,829,850**

Equalized Assessed Valuation: **\$23,423,935**

Population: **1,075**

Employees:

    Full Time: **9**

    Part Time: **5**

    Salaries Paid: **\$190,461**

#### 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:	<b>\$128,676</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$120</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$574,542</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$672,482</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$534</b>	\$721	\$564
Per Capita Expenditures:	<b>\$626</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$97,940</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>4.57%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$30,736</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$29</b>	\$554	\$382
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$107,040</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>-\$889,066</b>	\$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:	<b>\$2,892,133</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$2,690</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>3.44%</b>	1.69%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,699,622</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,581</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$377,987</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$293,204</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$352</b>	\$427	\$282
Per Capita Expenditures:	<b>\$273</b>	\$403	\$271
Operating Income (loss):	<b>\$84,783</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>608.59%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$1,784,405</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,660</b>	\$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 = 1  
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$6,992,853</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$286</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$19,827,797</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$19,164,106</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$810</b>	\$721	\$564
Per Capita Expenditures:	<b>\$782</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$663,691</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>24.33%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$4,662,411</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$190</b>	\$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:	<b>\$7,186,693</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$692,185</b>	\$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:	<b>\$12,890,000</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$526</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>1.52%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$40,696,718</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,662</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$4,487,783</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$4,552,694</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$183</b>	\$427	\$282
Per Capita Expenditures:	<b>\$186</b>	\$403	\$271
Operating Income (loss):	<b>-\$64,911</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>949.00%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$43,204,908</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,764</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Mc Lean Village**

Unit Code: **064/090/32** County: **MCLEAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$654,409**

Equalized Assessed Valuation: **\$10,165,921**

Population: **808**

Employees:

    Full Time: **4**

    Part Time: **6**

    Salaries Paid: **\$187,001**

#### 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:	<b>\$548,958</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$679</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$405,777</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$359,635</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$502</b>	\$581	\$283
Per Capita Expenditures:	<b>\$445</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$46,142</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>128.06%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$460,560</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$570</b>	\$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:	<b>\$354,906</b>	\$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:	<b>\$64,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$79</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,333,305</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,650</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$455,078</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$229,805</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$563</b>	\$520	\$198
Per Capita Expenditures:	<b>\$284</b>	\$519	\$219
Operating Income (loss):	<b>\$225,273</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>736.76%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$1,693,118</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$2,095</b>	\$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:	<b>\$1,511,360</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$565</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$1,206,171</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$1,415,844</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$451</b>	\$721	\$564
Per Capita Expenditures:	<b>\$529</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$209,673</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>108.93%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$1,542,312</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$576</b>	\$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:	<b>\$225,000</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$744,718</b>	\$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:	<b>\$889,156</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$332</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$3,563,297</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,331</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$4,476,387</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$4,252,145</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$1,672</b>	\$427	\$282
Per Capita Expenditures:	<b>\$1,588</b>	\$403	\$271
Operating Income (loss):	<b>\$224,242</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>84.79%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$3,605,286</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,347</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Mc Nabb Village**

Unit Code: **078/030/32** County: **PUTNAM**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$294,250**

Equalized Assessed Valuation: **\$4,644,296**

Population: **310**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$39,479**

#### 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:	<b>\$190,947</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$616</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$129,022</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$102,087</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$416</b>	\$581	\$283
Per Capita Expenditures:	<b>\$329</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$26,935</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>187.30%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$191,210</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$617</b>	\$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:	<b>\$71,564</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$119,646</b>	\$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:	<b>\$55,266</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$178</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$211,596</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$683</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$36,029</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$34,382</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$116</b>	\$520	\$198
Per Capita Expenditures:	<b>\$111</b>	\$519	\$219
Operating Income (loss):	<b>\$1,647</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>697.79%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$239,915</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$774</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Mechanicsburg Village**

Unit Code: **083/075/32** County: **SANGAMON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$269,142**

Equalized Assessed Valuation: **\$4,006,123**

Population: **476**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$14,087**

#### 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:	<b>\$49,354</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$104</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$251,494</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$269,142</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$528</b>	\$581	\$283
Per Capita Expenditures:	<b>\$565</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>-\$17,648</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>11.78%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$31,706</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$67</b>	\$689	\$462

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	<b>\$36,529</b>	\$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:	<b>\$212,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$445</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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:	<b>\$89,344</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$511</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$22,643</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$20,939</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$129</b>	\$581	\$283
Per Capita Expenditures:	<b>\$120</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$1,704</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>437.73%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$91,657</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$524</b>	\$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:	<b>\$91,657</b>	\$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:	<b>\$82,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$469</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$238,272</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,362</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$25,245</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$29,965</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$144</b>	\$520	\$198
Per Capita Expenditures:	<b>\$171</b>	\$519	\$219
Operating Income (loss):	<b>-\$4,720</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>777.38%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$232,943</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$1,331</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Medora Village**

Unit Code: **056/065/32** County: **MACOUPIN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$502,760**

Equalized Assessed Valuation: **\$2,317,158**

Population: **500**

Employees:

    Full Time: **3**

    Part Time: **2**

    Salaries Paid: **\$70,432**

#### 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:	<b>\$149,334</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$299</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$98,447</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$101,188</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$197</b>	\$581	\$283
Per Capita Expenditures:	<b>\$202</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>-\$2,741</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>134.00%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$135,593</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$271</b>	\$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:	<b>\$135,593</b>	\$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:	<b>\$111,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$222</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,185,214</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$2,370</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$179,999</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$219,656</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$360</b>	\$520	\$198
Per Capita Expenditures:	<b>\$439</b>	\$519	\$219
Operating Income (loss):	<b>-\$39,657</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>526.53%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$1,156,557</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$2,313</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Melrose Park Village		
Unit Code:	016/350/32	County:	COOK
Fiscal Year End:	12/31/2008		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,444,389		
Equalized Assessed Valuation:	\$756,868,275		
Population:	23,171		
Employees:	Full Time:	266	
	Part Time:	127	
	Salaries Paid:	\$16,442,694	

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$9,394,577	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$405	\$548	\$381
Revenue Collected During FY 08:	\$33,187,006	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$38,044,429	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,432	\$721	\$564
Per Capita Expenditures:	\$1,642	\$706	\$556
Revenues over (under) Expenditures:	-\$4,857,423	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	18.81%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$7,157,180	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$309	\$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:	\$458,163	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$49,503,767	\$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:	<b>\$90,376,746</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$3,900</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>7.40%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$33,762,171</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,457</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$17,010,277</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$11,774,914</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$734</b>	\$427	\$282
Per Capita Expenditures:	<b>\$508</b>	\$403	\$271
Operating Income (loss):	<b>\$5,235,363</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>328.74%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$38,708,924</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,671</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Melvin Village**

Unit Code: **027/030/32** County: **FORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$418,273**

Equalized Assessed Valuation: **\$3,305,525**

Population: **466**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$30,333**

#### 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:	<b>\$316,909</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$680</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$128,516</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$103,916</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$276</b>	\$581	\$283
Per Capita Expenditures:	<b>\$223</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$24,600</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>328.64%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$341,509</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$733</b>	\$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:	<b>\$341,509</b>	\$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:	<b>\$430,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$923</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$61,131</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$131</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$114,697</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$94,291</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$246</b>	\$520	\$198
Per Capita Expenditures:	<b>\$202</b>	\$519	\$219
Operating Income (loss):	<b>\$20,406</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>86.47%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$81,537</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$175</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Mendon Village**

Unit Code: **001/055/32** County: **ADAMS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$245,787**

Equalized Assessed Valuation: **\$5,780,555**

Population: **900**

Employees:

    Full Time: **1**

    Part Time: **3**

    Salaries Paid: **\$85,924**

#### 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:	<b>\$411,864</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$458</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$255,409</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$169,418</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$284</b>	\$581	\$283
Per Capita Expenditures:	<b>\$188</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$85,991</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>294.68%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$499,247</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$555</b>	\$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:	<b>\$8,676</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$490,572</b>	\$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:	<b>\$265,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$294</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$791,511</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$879</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$211,307</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$147,274</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$235</b>	\$520	\$198
Per Capita Expenditures:	<b>\$164</b>	\$519	\$219
Operating Income (loss):	<b>\$64,033</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>580.92%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$855,544</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$951</b>	\$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:	<b>\$2,158,446</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$234</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$7,248,633</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$7,201,101</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$786</b>	\$721	\$564
Per Capita Expenditures:	<b>\$781</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$47,532</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>34.13%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$2,458,026</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$267</b>	\$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:	<b>\$619,680</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$2,458,026</b>	\$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:	<b>\$9,430,168</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,023</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.84%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$4,764,213</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$517</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$2,773,544</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$2,551,309</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$301</b>	\$427	\$282
Per Capita Expenditures:	<b>\$277</b>	\$403	\$271
Operating Income (loss):	<b>\$222,235</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>195.45%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$4,986,449</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$541</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Menominee Village**

Unit Code: **043/035/32** County: **JO DAVIESS**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$90,500**

Equalized Assessed Valuation: **\$**

Population: **237**

Employees:

    Full Time: **10**

    Part Time:

    Salaries Paid: **\$6,655**

#### 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:	<b>\$243,084</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$1,026</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$53,343</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$45,951</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$225</b>	\$581	\$283
Per Capita Expenditures:	<b>\$194</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$7,392</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>327.47%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$150,476</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$635</b>	\$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:	\$	\$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: **Meredosia Village**

Unit Code: **069/035/32** County: **MORGAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$691,900**

Equalized Assessed Valuation: **\$4,971,672**

Population: **1,041**

Employees:

    Full Time: **6**

    Part Time: **2**

    Salaries Paid: **\$162,748**

#### 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:	<b>\$314,418</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$302</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$343,314</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$287,893</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$330</b>	\$721	\$564
Per Capita Expenditures:	<b>\$277</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$55,421</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>126.10%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$363,046</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$349</b>	\$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:	<b>\$56,794</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$288,727</b>	\$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:	<b>\$776,423</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$746</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>6.25%</b>	1.69%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,316,301</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,264</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$181,716</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$216,518</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$175</b>	\$427	\$282
Per Capita Expenditures:	<b>\$208</b>	\$403	\$271
Operating Income (loss):	<b>-\$34,802</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>591.87%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$1,281,499</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,231</b>	\$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:	Merrionette Park Village		
Unit Code:	016/355/32	County:	COOK
Fiscal Year End:	4/30/2008		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,907,200		
Equalized Assessed Valuation:	\$49,759,859		
Population:	2,047		
Employees:			
	Full Time:		
	Part Time:	99	
	Salaries Paid:	\$873,327	

Blended Component Units	

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$336,970</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$165</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$1,931,651</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$1,836,868</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$944</b>	\$721	\$564
Per Capita Expenditures:	<b>\$897</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$94,783</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>30.39%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$558,211</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$273</b>	\$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:	<b>\$200,264</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$612,126</b>	\$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:	<b>\$856,642</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$418</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>1.47%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$879,509</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$430</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$432,267</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$262,728</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$211</b>	\$427	\$282
Per Capita Expenditures:	<b>\$128</b>	\$403	\$271
Operating Income (loss):	<b>\$169,539</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>361.84%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$950,654</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$464</b>	\$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: **Metamora Village**

Unit Code: **102/045/32** County: **WOODFORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,224,900**

Equalized Assessed Valuation: **\$48,872,952**

Population: **3,200**

Employees:

    Full Time: **10**

    Part Time: **8**

    Salaries Paid: **\$611,108**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,634,043</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$511</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$1,512,243</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$1,209,661</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$473</b>	\$721	\$564
Per Capita Expenditures:	<b>\$378</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$302,582</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>160.55%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$1,942,161</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$607</b>	\$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:	<b>\$938,913</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$1,110,781</b>	\$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:	<b>\$4,312,664</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,348</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.28%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$3,640,667</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,138</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$1,015,052</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,061,543</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$317</b>	\$427	\$282
Per Capita Expenditures:	<b>\$332</b>	\$403	\$271
Operating Income (loss):	<b>-\$46,491</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>339.50%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$3,603,988</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,126</b>	\$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:	<b>\$69,464</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$326</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$46,192</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$45,362</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$217</b>	\$581	\$283
Per Capita Expenditures:	<b>\$213</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$830</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>160.47%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$72,794</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$342</b>	\$689	\$462

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$19,324</b>	\$2,724	\$
Total Unreserved Funds:	<b>\$53,470</b>	\$28,007	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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:	<b>\$27,176</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$128</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$32,969</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$155</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$25,501</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$40,051</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$120</b>	\$520	\$198
Per Capita Expenditures:	<b>\$188</b>	\$519	\$219
Operating Income (loss):	<b>-\$14,550</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>39.75%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$15,919</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$75</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Middletown Village**

Unit Code: **054/045/32** County: **LOGAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$383,000**

Equalized Assessed Valuation: **\$2,565,055**

Population: **434**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$17,237**

#### 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:	<b>\$233,167</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$537</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$82,184</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$100,165</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$189</b>	\$581	\$283
Per Capita Expenditures:	<b>\$231</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>-\$17,981</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>214.83%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$215,186</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$496</b>	\$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:	<b>\$215,186</b>	\$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:	\$151,348	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$349	\$2,071	\$745
Revenue Collected During FY 08:	\$33,833	\$206,165	\$79,162
Expenditures During FY 08:	\$39,772	\$201,484	\$88,676
Per Capita Revenue:	\$78	\$520	\$198
Per Capita Expenditures:	\$92	\$519	\$219
Operating Income (loss):	-\$5,939	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	365.61%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$145,409	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$335	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Midlothian Village**

Unit Code: **016/360/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,924,697**

Equalized Assessed Valuation: **\$232,271,035**

Population: **13,949**

Employees:

    Full Time: **84**

    Part Time: **57**

    Salaries Paid: **\$4,820,706**

#### 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:	<b>-\$1,388,205</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>-\$100</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$8,070,238</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$9,015,909</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$579</b>	\$721	\$564
Per Capita Expenditures:	<b>\$646</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$945,671</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>-7.08%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>-\$638,352</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>-\$46</b>	\$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:	<b>-\$4,080,650</b>	\$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:	<b>\$3,971,528</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$285</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.12%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$5,251,673</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$376</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$1,900,934</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$2,351,618</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$136</b>	\$427	\$282
Per Capita Expenditures:	<b>\$169</b>	\$403	\$271
Operating Income (loss):	<b>-\$450,684</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>204.16%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$4,800,989</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$344</b>	\$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: **Milan Village**

Unit Code: **081/045/32** County: **ROCK ISLAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,305,830**

Equalized Assessed Valuation: **\$66,946,774**

Population: **5,213**

Employees:

    Full Time: **44**

    Part Time: **15**

    Salaries Paid: **\$2,228,861**

#### 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:	<b>\$2,901,576</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$557</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$6,071,894</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$12,976,396</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$1,165</b>	\$721	\$564
Per Capita Expenditures:	<b>\$2,489</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$6,904,502</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>3.08%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$399,525</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$77</b>	\$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:	<b>\$255,998</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$530,680</b>	\$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:	<b>\$9,186,753</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,762</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$5,919,501</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,136</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$1,305,941</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,542,538</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$251</b>	\$427	\$282
Per Capita Expenditures:	<b>\$296</b>	\$403	\$271
Operating Income (loss):	<b>-\$236,597</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>371.89%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$5,736,478</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,100</b>	\$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: **Milford Village**

Unit Code: **038/075/32** County: **IROQUOIS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,842,000**

Equalized Assessed Valuation: **\$7,768,008**

Population: **1,369**

Employees:

    Full Time: **6**

    Part Time: **8**

    Salaries Paid: **\$237,113**

#### 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:	<b>\$366,655</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$268</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$499,625</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$692,338</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$365</b>	\$721	\$564
Per Capita Expenditures:	<b>\$506</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$192,713</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>25.28%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$175,048</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$128</b>	\$554	\$382

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	<b>\$175,048</b>	\$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:	\$	\$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:	\$532,412	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$389	\$1,329	\$992
Revenue Collected During FY 08:	\$1,186,610	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,003,938	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$867	\$427	\$282
Per Capita Expenditures:	\$733	\$403	\$271
Operating Income (loss):	\$182,672	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	71.23%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$715,084	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$522	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name:	Mill Shoals Village	
Unit Code:	097/035/32	County: WHITE
Fiscal Year End:	4/30/2008	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$169,500	
Equalized Assessed Valuation:	\$577,195	
Population:	250	
Employees:		
Full Time:		
Part Time:	11	
Salaries Paid:	\$24,675	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$129,361</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$517</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$56,101</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$47,856</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$224</b>	\$581	\$283
Per Capita Expenditures:	<b>\$191</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$8,245</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>285.40%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$136,580</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$546</b>	\$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:	<b>\$102,371</b>	\$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:	<b>\$135,978</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$544</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$949,208</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$3,797</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$78,416</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$103,902</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$314</b>	\$520	\$198
Per Capita Expenditures:	<b>\$416</b>	\$519	\$219
Operating Income (loss):	<b>-\$25,486</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>889.03%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$923,722</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$3,695</b>	\$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:	<b>\$183,313</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$639</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$80,959</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$32,056</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$282</b>	\$581	\$283
Per Capita Expenditures:	<b>\$112</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$48,903</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>724.41%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$232,216</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$809</b>	\$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:	<b>\$232,216</b>	\$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: **Milledgeville Village**

Unit Code: **008/020/32** County: **CARROLL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,464,320**

Equalized Assessed Valuation: **\$8,252,763**

Population: **938**

Employees:

    Full Time: **5**

    Part Time: **7**

    Salaries Paid: **\$191,543**

#### 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:	<b>\$131,151</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$140</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$405,835</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$359,245</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$433</b>	\$581	\$283
Per Capita Expenditures:	<b>\$383</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$46,590</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>44.66%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$160,441</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$171</b>	\$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:	<b>\$340,537</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$87,081</b>	\$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:	<b>\$378,521</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$404</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,127,142</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,202</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$275,357</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$296,208</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$294</b>	\$520	\$198
Per Capita Expenditures:	<b>\$316</b>	\$519	\$219
Operating Income (loss):	<b>-\$20,851</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>396.28%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$1,173,824</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$1,251</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Millington Village**

Unit Code: **047/015/32** County: **KENDALL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$288,100**

Equalized Assessed Valuation: **\$5,017,461**

Population: **590**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$6,632**

#### 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:	<b>\$98,399</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$167</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$104,565</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$72,773</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$177</b>	\$581	\$283
Per Capita Expenditures:	<b>\$123</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$31,792</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>178.90%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$130,191</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$221</b>	\$689	\$462

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	<b>\$139,561</b>	\$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: **Millstadt Village**

Unit Code: **088/095/32** County: **ST. CLAIR**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,034,390**

Equalized Assessed Valuation: **\$72,417,626**

Population: **3,600**

Employees:

    Full Time: **17**

    Part Time: **60**

    Salaries Paid: **\$873,311**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,101,025</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$306</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$1,890,815</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$1,787,643</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$525</b>	\$721	\$564
Per Capita Expenditures:	<b>\$497</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$103,172</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>63.73%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$1,139,197</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$316</b>	\$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:	<b>\$1,437,759</b>	\$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:	<b>\$5,733,789</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,593</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$4,277,381</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,188</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$1,427,201</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,201,141</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$396</b>	\$427	\$282
Per Capita Expenditures:	<b>\$334</b>	\$403	\$271
Operating Income (loss):	<b>\$226,060</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>374.93%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$4,503,441</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,251</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Milton Village**

Unit Code: **075/050/32** County: **PIKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,130**

Equalized Assessed Valuation: **\$1,016,218**

Population: **275**

Employees:

    Full Time: **1**

    Part Time: **2**

    Salaries Paid: **\$19,200**

#### 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:	<b>\$186,305</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$677</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$65,974</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$60,784</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$240</b>	\$581	\$283
Per Capita Expenditures:	<b>\$221</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$5,190</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>315.04%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$191,495</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$696</b>	\$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:	<b>\$191,338</b>	\$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:	\$681,316	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,478	\$2,071	\$745
Revenue Collected During FY 08:	\$66,610	\$206,165	\$79,162
Expenditures During FY 08:	\$70,991	\$201,484	\$88,676
Per Capita Revenue:	\$242	\$520	\$198
Per Capita Expenditures:	\$258	\$519	\$219
Operating Income (loss):	-\$4,381	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	953.55%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$676,935	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,462	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Minier Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,748,454**

Equalized Assessed Valuation: **\$16,573,875**

Population: **1,244**

Employees:

    Full Time: **6**

    Part Time: **7**

    Salaries Paid: **\$336,783**

#### Blended Component Units

(Empty box 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:	<b>\$1,346,962</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$1,083</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$606,250</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$518,824</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$487</b>	\$721	\$564
Per Capita Expenditures:	<b>\$417</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$87,426</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>157.00%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$814,549</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$655</b>	\$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:	<b>\$352,850</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$621,001</b>	\$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:	\$1,606,929	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,292	\$1,329	\$992
Revenue Collected During FY 08:	\$307,945	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$301,373	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$248	\$427	\$282
Per Capita Expenditures:	\$242	\$403	\$271
Operating Income (loss):	\$6,572	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	536.04%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,615,490	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,299	\$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:	<b>\$1,901,910</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$865</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$1,505,374</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$1,467,704</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$684</b>	\$721	\$564
Per Capita Expenditures:	<b>\$667</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$37,670</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>131.52%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$1,930,263</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$877</b>	\$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:	<b>-\$341,242</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$1,991,485</b>	\$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:	<b>\$653,326</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$297</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.39%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,303,784</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$593</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$689,631</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$676,121</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$313</b>	\$427	\$282
Per Capita Expenditures:	<b>\$307</b>	\$403	\$271
Operating Income (loss):	<b>\$13,510</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>195.72%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$1,323,294</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$601</b>	\$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: **Minooka Village**

Unit Code: **032/060/32** County: **GRUNDY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,929,429**

Equalized Assessed Valuation: **\$312,552,456**

Population: **7,695**

Employees:

    Full Time: **37**

    Part Time: **1**

    Salaries Paid: **\$2,215,914**

#### 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:	<b>\$9,776,085</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$1,270</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$7,109,102</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$4,787,314</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$924</b>	\$721	\$564
Per Capita Expenditures:	<b>\$622</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$2,321,788</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>227.67%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$10,899,278</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$1,416</b>	\$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:	<b>\$658,636</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$22,054,214</b>	\$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:	<b>\$19,249,546</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$2,502</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$3,834,726</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$498</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$2,894,130</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$2,260,427</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$376</b>	\$427	\$282
Per Capita Expenditures:	<b>\$294</b>	\$403	\$271
Operating Income (loss):	<b>\$633,703</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>151.99%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$3,435,722</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$446</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Modesto Village**

Unit Code: **056/070/32** County: **MACOUPIN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$200,000**

Equalized Assessed Valuation: **\$1,709,310**

Population: **300**

Employees:

    Full Time: **1**

    Part Time: **2**

    Salaries Paid: **\$19,816**

#### 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:	<b>\$211,964</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$707</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$77,836</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$51,450</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$259</b>	\$581	\$283
Per Capita Expenditures:	<b>\$172</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$26,386</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>463.27%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$238,350</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$795</b>	\$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:	<b>\$44,663</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$193,687</b>	\$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:	\$71,846	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$239	\$2,071	\$745
Revenue Collected During FY 08:	\$31,991	\$206,165	\$79,162
Expenditures During FY 08:	\$38,174	\$201,484	\$88,676
Per Capita Revenue:	\$107	\$520	\$198
Per Capita Expenditures:	\$127	\$519	\$219
Operating Income (loss):	-\$6,183	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	172.01%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$65,663	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$219	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Mokena Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$29,228,265**

Equalized Assessed Valuation: **\$735,016,358**

Population: **18,669**

Employees:

    Full Time: **86**

    Part Time: **10**

    Salaries Paid: **\$5,561,315**

#### 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:	<b>\$3,604,727</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$193</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$10,100,631</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$9,982,934</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$541</b>	\$721	\$564
Per Capita Expenditures:	<b>\$535</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$117,697</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>35.03%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$3,497,424</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$187</b>	\$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:	<b>\$19,142,951</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$3,082,265</b>	\$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:	<b>\$14,490,000</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$776</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>1.69%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$22,274,313</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,193</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$6,276,732</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$6,827,752</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$336</b>	\$427	\$282
Per Capita Expenditures:	<b>\$366</b>	\$403	\$271
Operating Income (loss):	<b>-\$551,020</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>331.06%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$22,604,154</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,211</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$17,694,634</b>	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	<b>\$404</b>	\$420	\$380
Revenue Collected During FY 08:	<b>\$54,307,460</b>	\$47,279,441	\$36,812,097
Expenditures During FY 08:	<b>\$54,383,806</b>	\$46,868,184	\$35,335,224
Per Capita Revenue:	<b>\$1,241</b>	\$910	\$884
Per Capita Expenditures:	<b>\$1,243</b>	\$894	\$899
Revenues over (under) Expenditures:	<b>-\$76,346</b>	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	<b>26.50%</b>	48.74%	43.68%
Ending Fund Balance for FY 08:	<b>\$14,409,802</b>	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	<b>\$329</b>	\$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:	<b>\$3,497,820</b>	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	<b>-\$6,248,183</b>	\$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:	<b>\$109,146,574</b>	\$74,451,458	\$47,444,580
Per Capita Debt:	<b>\$2,494</b>	\$1,334	\$1,078
General Obligation Debt over EAV:	<b>11.72%</b>	3.78%	2.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$74,264,409</b>	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,697</b>	\$1,214	\$976
Revenue Collected During FY 08:	<b>\$14,854,008</b>	\$17,114,858	\$9,875,533
Expenditures During FY 08:	<b>\$14,666,498</b>	\$16,245,069	\$9,219,236
Per Capita Revenue:	<b>\$339</b>	\$312	\$227
Per Capita Expenditures:	<b>\$335</b>	\$294	\$237
Operating Income (loss):	<b>\$187,510</b>	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	<b>516.86%</b>	470.48%	420.59%
Ending Retained Earnings for FY 08:	<b>\$75,804,542</b>	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	<b>\$1,732</b>	\$1,247	\$998



# 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:	<b>\$843,231</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$277</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$1,659,930</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$2,035,935</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$545</b>	\$721	\$564
Per Capita Expenditures:	<b>\$669</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$376,005</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>22.95%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$467,226</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$153</b>	\$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:	<b>\$90,099</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$377,127</b>	\$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:	\$3,855,544	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,266	\$1,329	\$992
Revenue Collected During FY 08:	\$1,396,298	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,061,382	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$459	\$427	\$282
Per Capita Expenditures:	\$349	\$403	\$271
Operating Income (loss):	\$334,916	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	394.81%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$4,190,460	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,376	\$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: **Monee Village**

Unit Code: **099/075/32** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,383,300**

Equalized Assessed Valuation: **\$118,067,768**

Population: **6,000**

Employees:

    Full Time: **22**

    Part Time: **30**

    Salaries Paid: **\$1,232,568**

#### 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:	<b>\$3,870,873</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$645</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$5,950,226</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$5,019,543</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$992</b>	\$721	\$564
Per Capita Expenditures:	<b>\$837</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$930,683</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>95.66%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$4,801,556</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$800</b>	\$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:	<b>\$5,455,947</b>	\$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:	<b>\$8,655,000</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,443</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>1.45%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$4,403,127</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$734</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$694,103</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,009,055</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$116</b>	\$427	\$282
Per Capita Expenditures:	<b>\$168</b>	\$403	\$271
Operating Income (loss):	<b>-\$314,952</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>405.15%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$4,088,175</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$681</b>	\$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: **Monmouth City**

Unit Code: **094/025/30** County: **WARREN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,715,104**

Equalized Assessed Valuation: **\$62,333,968**

Population: **9,854**

Employees:

    Full Time: **58**

    Part Time: **12**

    Salaries Paid: **\$2,652,577**

#### 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:	<b>\$7,632,020</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$775</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$6,855,200</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$6,092,676</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$696</b>	\$721	\$564
Per Capita Expenditures:	<b>\$618</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$762,524</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>137.78%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$8,394,544</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$852</b>	\$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:	<b>\$227,593</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>-\$2,457,330</b>	\$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:	<b>\$30,831,104</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$3,129</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>24.14%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$22,132,953</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$2,246</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$6,145,970</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$3,878,611</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$624</b>	\$427	\$282
Per Capita Expenditures:	<b>\$394</b>	\$403	\$271
Operating Income (loss):	<b>\$2,267,359</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>608.22%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$23,590,681</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$2,394</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Monroe Center Village**

Unit Code: **071/054/32** County: **OGLE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$166,350**

Equalized Assessed Valuation: **\$7,807,290**

Population: **494**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$5,300**

#### 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:	<b>\$124,656</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$252</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$118,897</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$68,083</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$241</b>	\$581	\$283
Per Capita Expenditures:	<b>\$138</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$50,814</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>257.73%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$175,470</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$355</b>	\$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:	<b>\$175,470</b>	\$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: **Montgomery Village**

Unit Code: **045/065/32** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$37,045,510**

Equalized Assessed Valuation: **\$471,073,664**

Population: **14,407**

Employees:

    Full Time: **66**

    Part Time:

    Salaries Paid: **\$4,321,183**

#### 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:	<b>\$4,180,274</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$290</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$9,279,692</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$9,798,628</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$644</b>	\$721	\$564
Per Capita Expenditures:	<b>\$680</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$518,936</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>37.37%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$3,661,338</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$254</b>	\$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:	<b>\$2,369,032</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$709,828</b>	\$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:	<b>\$18,865,395</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,309</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.70%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$16,697,505</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,159</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$11,003,383</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$3,678,174</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$764</b>	\$427	\$282
Per Capita Expenditures:	<b>\$255</b>	\$403	\$271
Operating Income (loss):	<b>\$7,325,209</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>653.12%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$24,022,714</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,667</b>	\$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:	Monticello City		
Unit Code:	074/045/30	County:	PIATT
Fiscal Year End:	4/30/2008		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,251,094		
Equalized Assessed Valuation:	\$96,086,179		
Population:	5,315		
Employees:			
	Full Time:	28	
	Part Time:	124	
	Salaries Paid:	\$1,607,012	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$3,540,981</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$666</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$4,088,877</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$3,591,154</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$769</b>	\$721	\$564
Per Capita Expenditures:	<b>\$676</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$497,723</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>112.98%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$4,057,155</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$763</b>	\$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:	<b>\$4,057,155</b>	\$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:	<b>\$301,601</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$57</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$2,639,220</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$497</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$1,228,027</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,091,318</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$231</b>	\$427	\$282
Per Capita Expenditures:	<b>\$205</b>	\$403	\$271
Operating Income (loss):	<b>\$136,709</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>254.36%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$2,775,929</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$522</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Montrose Village**

Unit Code: **025/040/32** County: **EFFINGHAM**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$568,500**

Equalized Assessed Valuation: **\$1,755,531**

Population: **260**

Employees:

    Full Time: **2**

    Part Time: **9**

    Salaries Paid: **\$44,862**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$179,420</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$690</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$121,640</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$112,450</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$468</b>	\$581	\$283
Per Capita Expenditures:	<b>\$433</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$9,190</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>167.64%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$188,510</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$725</b>	\$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:	<b>\$188,510</b>	\$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:	<b>\$266,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$1,023</b>	\$841	\$106
General Obligation Debt over EAV:	<b>3.47%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,390,793</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$5,349</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$353,920</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$97,931</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$1,361</b>	\$520	\$198
Per Capita Expenditures:	<b>\$377</b>	\$519	\$219
Operating Income (loss):	<b>\$255,989</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>1681.68%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$1,646,882</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$6,334</b>	\$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:	<b>\$14,771,488</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$1,205</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$14,638,729</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$13,071,313</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$1,194</b>	\$721	\$564
Per Capita Expenditures:	<b>\$1,066</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$1,567,416</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>102.05%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$13,338,904</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$1,088</b>	\$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:	<b>\$10,343,878</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$5,075,991</b>	\$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:	<b>\$8,701,596</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$710</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$32,688,649</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$2,667</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$4,565,756</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$4,150,280</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$373</b>	\$427	\$282
Per Capita Expenditures:	<b>\$339</b>	\$403	\$271
Operating Income (loss):	<b>\$415,476</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>797.64%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$33,104,125</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$2,701</b>	\$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:	\$2,817,601	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$654	\$548	\$381
Revenue Collected During FY 08:	\$2,243,144	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,935,757	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$521	\$721	\$564
Per Capita Expenditures:	\$450	\$706	\$556
Revenues over (under) Expenditures:	\$307,387	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	148.79%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,880,263	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$669	\$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:	\$1,266,222	\$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:	<b>\$128,695</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$30</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,904,927</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$442</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$628,743</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$657,051</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$146</b>	\$427	\$282
Per Capita Expenditures:	<b>\$153</b>	\$403	\$271
Operating Income (loss):	<b>-\$28,308</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>306.68%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$2,015,050</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$468</b>	\$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: **Morrisonville Village**

Unit Code: **011/035/32** County: **CHRISTIAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,420,445**

Equalized Assessed Valuation: **\$8,442,314**

Population: **1,068**

Employees:

    Full Time: **6**

    Part Time: **15**

    Salaries Paid: **\$207,623**

#### 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:	<b>\$151,596</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$142</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$401,154</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$345,165</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$376</b>	\$721	\$564
Per Capita Expenditures:	<b>\$323</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$55,989</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>58.40%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$201,585</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$189</b>	\$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:	<b>\$64,672</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$136,913</b>	\$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:	<b>\$41,500</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$39</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,613,046</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,510</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$256,350</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$349,786</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$240</b>	\$427	\$282
Per Capita Expenditures:	<b>\$328</b>	\$403	\$271
Operating Income (loss):	<b>-\$93,436</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>434.44%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$1,519,610</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,423</b>	\$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: **Morton Village**

Unit Code: **090/060/32** County: **TAZEWELL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,390,493**

Equalized Assessed Valuation: **\$392,949,621**

Population: **16,700**

Employees:

    Full Time: **84**

    Part Time: **19**

    Salaries Paid: **\$4,317,637**

#### 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:	<b>\$7,121,177</b>	<b>\$3,328,918</b>	<b>\$1,565,564</b>
Per Capita Beginning Fund Balance:	<b>\$426</b>	<b>\$548</b>	<b>\$381</b>
Revenue Collected During FY 08:	<b>\$9,956,899</b>	<b>\$5,252,094</b>	<b>\$2,318,995</b>
Expenditures During FY 08:	<b>\$9,705,887</b>	<b>\$5,218,323</b>	<b>\$2,340,819</b>
Per Capita Revenue:	<b>\$596</b>	<b>\$721</b>	<b>\$564</b>
Per Capita Expenditures:	<b>\$581</b>	<b>\$706</b>	<b>\$556</b>
Revenues over (under) Expenditures:	<b>\$251,012</b>	<b>\$33,771</b>	<b>\$35,354</b>
Ratio of Fund Balance to Expenditures:	<b>84.18%</b>	<b>87.61%</b>	<b>68.63%</b>
Ending Fund Balance for FY 08:	<b>\$8,170,215</b>	<b>\$3,304,801</b>	<b>\$1,545,501</b>
Per Capita Ending Fund Balance:	<b>\$489</b>	<b>\$554</b>	<b>\$382</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,603,756</b>	<b>\$1,203,389</b>	<b>\$223,442</b>
Total Unrestricted Net Assets:	<b>\$4,969,921</b>	<b>\$1,378,027</b>	<b>\$727,227</b>

# 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:	\$38,706,701	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,318	\$1,329	\$992
Revenue Collected During FY 08:	\$17,351,144	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$14,164,254	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$1,039	\$427	\$282
Per Capita Expenditures:	\$848	\$403	\$271
Operating Income (loss):	\$3,186,890	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	305.59%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$43,284,702	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,592	\$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: **Morton Grove Village**

Unit Code: **016/365/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$48,553,297**

Equalized Assessed Valuation: **\$969,026,190**

Population: **22,451**

Employees:

    Full Time: **161**

    Part Time: **41**

    Salaries Paid: **\$13,473,368**

#### 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:	<b>\$24,408,361</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$1,087</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$28,457,093</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$29,344,518</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$1,268</b>	\$721	\$564
Per Capita Expenditures:	<b>\$1,307</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$887,425</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>78.98%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$23,175,135</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$1,032</b>	\$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:	<b>\$1,490,542</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>-\$12,451,299</b>	\$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:	<b>\$29,840,949</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,329</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>1.81%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$2,337,037</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$104</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$4,804,545</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$4,550,240</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$214</b>	\$427	\$282
Per Capita Expenditures:	<b>\$203</b>	\$403	\$271
Operating Income (loss):	<b>\$254,305</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>56.95%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$2,591,342</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$115</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Mound Station Village**

Unit Code: **005/010/32** County: **BROWN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$20,544**

Equalized Assessed Valuation: **\$573,055**

Population: **117**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$5,424**

#### 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:	<b>\$66,182</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$566</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$33,106</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$15,148</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$283</b>	\$581	\$283
Per Capita Expenditures:	<b>\$129</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$17,958</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>424.64%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$64,325</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$550</b>	\$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:	<b>\$844</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$63,481</b>	\$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:	\$26,757	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$229	\$2,071	\$745
Revenue Collected During FY 08:	\$26,555	\$206,165	\$79,162
Expenditures During FY 08:	\$16,279	\$201,484	\$88,676
Per Capita Revenue:	\$227	\$520	\$198
Per Capita Expenditures:	\$139	\$519	\$219
Operating Income (loss):	\$10,276	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	138.39%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$22,528	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$193	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Mounds City**

Unit Code: **077/020/30** County: **PULASKI**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,404,331**

Equalized Assessed Valuation: **\$2,395,423**

Population: **1,035**

Employees:

    Full Time: **7**

    Part Time: **65**

    Salaries Paid: **\$309,544**

#### 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:	<b>\$149,066</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$144</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$539,903</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$425,901</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$522</b>	\$721	\$564
Per Capita Expenditures:	<b>\$411</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$114,002</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>36.32%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$154,679</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$149</b>	\$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:	<b>\$150,239</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$68,425</b>	\$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:	<b>\$818,957</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$791</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$724,361</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$700</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$479,623</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$497,213</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$463</b>	\$427	\$282
Per Capita Expenditures:	<b>\$480</b>	\$403	\$271
Operating Income (loss):	<b>-\$17,590</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>144.29%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$717,436</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$693</b>	\$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: **Moweaqua Village**

Unit Code: **086/025/32** County: **SHELBY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,037,000**

Equalized Assessed Valuation: **\$17,998,890**

Population: **1,923**

Employees:

    Full Time: **13**

    Part Time: **37**

    Salaries Paid: **\$497,530**

#### 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:	<b>\$847,829</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$441</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$690,865</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$636,703</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$359</b>	\$721	\$564
Per Capita Expenditures:	<b>\$331</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$54,162</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>141.67%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$901,991</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$469</b>	\$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:	<b>\$579,732</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$322,259</b>	\$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:	<b>\$1,927,967</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,003</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>9.17%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$2,776,835</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,444</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$869,664</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$922,192</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$452</b>	\$427	\$282
Per Capita Expenditures:	<b>\$480</b>	\$403	\$271
Operating Income (loss):	<b>-\$52,528</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>295.42%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$2,724,307</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,417</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Mt. Auburn Village**

Unit Code: **011/040/32** County: **CHRISTIAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$471,820**

Equalized Assessed Valuation: **\$4,385,202**

Population: **550**

Employees:

    Full Time: **1**

    Part Time: **15**

    Salaries Paid: **\$72,851**

#### 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:	<b>\$149,590</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$272</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$121,649</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$96,749</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$221</b>	\$581	\$283
Per Capita Expenditures:	<b>\$176</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$24,900</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>180.35%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$174,490</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$317</b>	\$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:	<b>\$42,101</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$132,389</b>	\$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:	\$438,218	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$797	\$2,071	\$745
Revenue Collected During FY 08:	\$83,109	\$206,165	\$79,162
Expenditures During FY 08:	\$106,315	\$201,484	\$88,676
Per Capita Revenue:	\$151	\$520	\$198
Per Capita Expenditures:	\$193	\$519	\$219
Operating Income (loss):	-\$23,206	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	390.36%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$415,012	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$755	\$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:	<b>\$2,855,822</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$357</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$3,953,839</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$4,153,840</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$494</b>	\$721	\$564
Per Capita Expenditures:	<b>\$519</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$200,001</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>67.02%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$2,783,821</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$348</b>	\$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:	<b>\$3,077,285</b>	\$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:	<b>\$2,923,858</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$365</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.26%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$6,037,026</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$755</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$2,555,144</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$2,840,269</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$319</b>	\$427	\$282
Per Capita Expenditures:	<b>\$355</b>	\$403	\$271
Operating Income (loss):	<b>-\$285,125</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>202.51%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$5,751,901</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$719</b>	\$1,396	\$1,067



## FISCAL YEAR 2008

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

<b>Unit Name:</b>	<input type="text" value="Mt. Carroll City"/>		
<b>Unit Code:</b>	<input type="text" value="008/025/30"/>	<b>County:</b>	<input type="text" value="CARROLL"/>
<b>Fiscal Year End:</b>	<input type="text" value="4/30/2008"/>		
<b>Accounting Method:</b>	<input type="text" value="Modified Accrual"/>		
<b>Appropriation or Budget:</b>	<input type="text" value="\$7,233,450"/>		
<b>Equalized Assessed Valuation:</b>	<input type="text" value="\$17,214,990"/>		
<b>Population:</b>	<input type="text" value="1,670"/>		
<b>Employees:</b>			
<b>Full Time:</b>	<input type="text" value="9"/>		
<b>Part Time:</b>	<input type="text" value="35"/>		
<b>Salaries Paid:</b>	<input type="text" value="\$486,014"/>		

#### Blended Component Units

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### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$566,112</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$339</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$1,321,091</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$1,271,776</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$791</b>	\$721	\$564
Per Capita Expenditures:	<b>\$762</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$49,315</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>48.39%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$615,427</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$369</b>	\$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:	<b>\$624,090</b>	\$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:	<b>\$708,838</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$424</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$903,066</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$541</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$535,818</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$602,253</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$321</b>	\$427	\$282
Per Capita Expenditures:	<b>\$361</b>	\$403	\$271
Operating Income (loss):	<b>-\$66,435</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>138.92%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$836,631</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$501</b>	\$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:	<b>\$189,068</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$630</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$163,145</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$76,633</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$544</b>	\$581	\$283
Per Capita Expenditures:	<b>\$255</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$86,512</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>317.21%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$243,087</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$810</b>	\$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:	<b>\$60,612</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$182,475</b>	\$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:	<b>\$64,144</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$214</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$500,126</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,667</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$70,014</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$110,322</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$233</b>	\$520	\$198
Per Capita Expenditures:	<b>\$368</b>	\$519	\$219
Operating Income (loss):	<b>-\$40,308</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>446.25%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$492,311</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$1,641</b>	\$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:	\$27,939	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$266	\$666	\$444
Revenue Collected During FY 08:	\$19,192	\$254,229	\$117,702
Expenditures During FY 08:	\$32,754	\$232,039	\$106,311
Per Capita Revenue:	\$183	\$581	\$283
Per Capita Expenditures:	\$312	\$540	\$267
Revenues over (under) Expenditures:	-\$13,562	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	43.89%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$14,377	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$137	\$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:	\$14,377	\$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:	\$128,418	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,223	\$2,071	\$745
Revenue Collected During FY 08:	\$18,603	\$206,165	\$79,162
Expenditures During FY 08:	\$22,165	\$201,484	\$88,676
Per Capita Revenue:	\$177	\$520	\$198
Per Capita Expenditures:	\$211	\$519	\$219
Operating Income (loss):	-\$3,562	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	563.30%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$124,856	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,189	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Mt. Morris Village**

Unit Code: **071/040/32** County: **OGLE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,286,680**

Equalized Assessed Valuation: **\$32,629,628**

Population: **3,013**

Employees:

    Full Time: **36**

    Part Time: **7**

    Salaries Paid: **\$594,105**

#### 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:	<b>\$426,709</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$142</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$1,262,388</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$1,137,490</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$419</b>	\$721	\$564
Per Capita Expenditures:	<b>\$378</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$124,898</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>51.93%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$590,707</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$196</b>	\$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:	<b>\$157,427</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$433,280</b>	\$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:	<b>\$45,000</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$15</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$5,932,612</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,969</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$967,222</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$735,832</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$321</b>	\$427	\$282
Per Capita Expenditures:	<b>\$244</b>	\$403	\$271
Operating Income (loss):	<b>\$231,390</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>832.38%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$6,124,902</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$2,033</b>	\$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:	<b>\$316,898</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$138</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$1,410,353</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$1,376,921</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$613</b>	\$721	\$564
Per Capita Expenditures:	<b>\$599</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$33,432</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>25.19%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$346,830</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$151</b>	\$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:	<b>\$17,654</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$301,176</b>	\$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:	<b>\$652,221</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$284</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>4.05%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,208,916</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$526</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$717,111</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$716,193</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$312</b>	\$427	\$282
Per Capita Expenditures:	<b>\$311</b>	\$403	\$271
Operating Income (loss):	<b>\$918</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>169.41%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$1,213,334</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$528</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Mt. Prospect Village**

Unit Code: **016/370/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$101,978,805**

Equalized Assessed Valuation: **\$1,870,325,316**

Population: **56,265**

Employees:

    Full Time: **318**

    Part Time: **25**

    Salaries Paid: **\$27,267,151**

#### 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:	<b>\$15,542,300</b>	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	<b>\$276</b>	\$420	\$380
Revenue Collected During FY 08:	<b>\$47,293,228</b>	\$47,279,441	\$36,812,097
Expenditures During FY 08:	<b>\$47,074,538</b>	\$46,868,184	\$35,335,224
Per Capita Revenue:	<b>\$841</b>	\$910	\$884
Per Capita Expenditures:	<b>\$837</b>	\$894	\$899
Revenues over (under) Expenditures:	<b>\$218,690</b>	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	<b>31.72%</b>	48.74%	43.68%
Ending Fund Balance for FY 08:	<b>\$14,930,643</b>	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	<b>\$265</b>	\$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:	<b>\$2,367,670</b>	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	<b>\$21,216,625</b>	\$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:	<b>\$33,904,867</b>	\$74,451,458	\$47,444,580
Per Capita Debt:	<b>\$603</b>	\$1,334	\$1,078
General Obligation Debt over EAV:	<b>1.61%</b>	3.78%	2.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$26,270,982</b>	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	<b>\$467</b>	\$1,214	\$976
Revenue Collected During FY 08:	<b>\$10,800,779</b>	\$17,114,858	\$9,875,533
Expenditures During FY 08:	<b>\$9,442,793</b>	\$16,245,069	\$9,219,236
Per Capita Revenue:	<b>\$192</b>	\$312	\$227
Per Capita Expenditures:	<b>\$168</b>	\$294	\$237
Operating Income (loss):	<b>\$1,357,986</b>	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	<b>292.59%</b>	470.48%	420.59%
Ending Retained Earnings for FY 08:	<b>\$27,628,968</b>	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	<b>\$491</b>	\$1,247	\$998



# 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:	\$279,186	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$164	\$548	\$381
Revenue Collected During FY 08:	\$689,264	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$654,363	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$405	\$721	\$564
Per Capita Expenditures:	\$385	\$706	\$556
Revenues over (under) Expenditures:	\$34,901	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	50.55%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$330,754	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$195	\$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:	\$229,719	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$101,035	\$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:	<b>\$304,330</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$179</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$652,986</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$384</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$357,126</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$343,146</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$210</b>	\$427	\$282
Per Capita Expenditures:	<b>\$202</b>	\$403	\$271
Operating Income (loss):	<b>\$13,980</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>194.37%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$666,966</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$392</b>	\$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:	\$574,097	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$277	\$548	\$381
Revenue Collected During FY 08:	\$1,104,930	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,141,902	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$534	\$721	\$564
Per Capita Expenditures:	\$552	\$706	\$556
Revenues over (under) Expenditures:	-\$36,972	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	46.51%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$531,125	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$257	\$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:	\$442,475	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$88,650	\$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:	<b>\$560,000</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$271</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$3,785,350</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,829</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$955,837</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,131,578</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$462</b>	\$427	\$282
Per Capita Expenditures:	<b>\$547</b>	\$403	\$271
Operating Income (loss):	<b>-\$175,741</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>319.52%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$3,615,609</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,747</b>	\$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:	<b>\$9,273,878</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$570</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$14,233,491</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$15,395,506</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$875</b>	\$721	\$564
Per Capita Expenditures:	<b>\$946</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$1,162,015</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>40.39%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$6,218,715</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$382</b>	\$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:	<b>\$257,345</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$7,385,858</b>	\$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:	<b>\$1,000,224</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$61</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$16,343,036</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,005</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$5,732,832</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$6,871,817</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$352</b>	\$427	\$282
Per Capita Expenditures:	<b>\$422</b>	\$403	\$271
Operating Income (loss):	<b>-\$1,138,985</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>248.80%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$17,097,200</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,051</b>	\$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: **Mt. Zion Village**

Unit Code: **055/045/32** County: **MACON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,214,080**

Equalized Assessed Valuation: **\$91,790,034**

Population: **4,845**

Employees:

    Full Time: **23**

    Part Time: **32**

    Salaries Paid: **\$956,817**

#### 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:	<b>\$2,348,804</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$485</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$2,190,856</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$2,529,345</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$452</b>	\$721	\$564
Per Capita Expenditures:	<b>\$522</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$338,489</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>86.82%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$2,196,024</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$453</b>	\$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:	<b>\$1,111,990</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$1,875,614</b>	\$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:	<b>\$391,191</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$81</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.20%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$4,566,824</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$943</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$967,948</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,048,758</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$200</b>	\$427	\$282
Per Capita Expenditures:	<b>\$216</b>	\$403	\$271
Operating Income (loss):	<b>-\$80,810</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>426.70%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$4,475,014</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$924</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Muddy Village**

Unit Code: **082/030/32** County: **SALINE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$288,000**

Equalized Assessed Valuation: **\$849,132**

Population: **100**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$52,645**

#### 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:	<b>\$247,036</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$2,470</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$135,680</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$101,627</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$1,357</b>	\$581	\$283
Per Capita Expenditures:	<b>\$1,016</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$34,053</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>223.36%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$226,997</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$2,270</b>	\$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:	<b>\$93,496</b>	\$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:	<b>\$167,672</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$1,677</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$170,095</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,701</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$34,824</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$88,135</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$348</b>	\$520	\$198
Per Capita Expenditures:	<b>\$881</b>	\$519	\$219
Operating Income (loss):	<b>-\$53,311</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>204.82%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$180,515</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$1,805</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Mulberry Grove Village**

Unit Code: **003/015/32** County: **BOND**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$573,115**

Equalized Assessed Valuation: **\$3,666,121**

Population: **700**

Employees:

    Full Time: **3**

    Part Time: **8**

    Salaries Paid: **\$120,306**

#### 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:	<b>\$104,892</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$150</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$186,025</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$184,612</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$266</b>	\$581	\$283
Per Capita Expenditures:	<b>\$264</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$1,413</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>57.58%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$106,305</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$152</b>	\$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:	<b>\$106,305</b>	\$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:	\$779,817	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,114	\$2,071	\$745
Revenue Collected During FY 08:	\$211,683	\$206,165	\$79,162
Expenditures During FY 08:	\$230,650	\$201,484	\$88,676
Per Capita Revenue:	\$302	\$520	\$198
Per Capita Expenditures:	\$330	\$519	\$219
Operating Income (loss):	-\$18,967	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	329.87%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$760,850	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,087	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Muncie Village**

Unit Code: **092/065/32** County: **VERMILION**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$25,100**

Equalized Assessed Valuation: **\$850,327**

Population: **155**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$2,485**

#### 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:	<b>\$201,439</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$1,300</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$25,095</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$23,667</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$162</b>	\$581	\$283
Per Capita Expenditures:	<b>\$153</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$1,428</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>915.20%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$216,601</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$1,397</b>	\$689	\$462

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	<b>\$228,673</b>	\$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: **Mundelein Village**

Unit Code: **049/130/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$68,474,400**

Equalized Assessed Valuation: **\$908,746,131**

Population: **30,935**

Employees:

    Full Time: **194**

    Part Time: **25**

    Salaries Paid: **\$14,422,789**

#### 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:	<b>\$22,821,529</b>	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	<b>\$738</b>	\$420	\$380
Revenue Collected During FY 08:	<b>\$32,728,229</b>	\$47,279,441	\$36,812,097
Expenditures During FY 08:	<b>\$28,309,262</b>	\$46,868,184	\$35,335,224
Per Capita Revenue:	<b>\$1,058</b>	\$910	\$884
Per Capita Expenditures:	<b>\$915</b>	\$894	\$899
Revenues over (under) Expenditures:	<b>\$4,418,967</b>	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	<b>95.48%</b>	48.74%	43.68%
Ending Fund Balance for FY 08:	<b>\$27,030,496</b>	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	<b>\$874</b>	\$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:	<b>\$9,044,346</b>	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	<b>\$17,235,812</b>	\$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:	<b>\$18,777,364</b>	\$74,451,458	\$47,444,580
Per Capita Debt:	<b>\$607</b>	\$1,334	\$1,078
General Obligation Debt over EAV:	<b>1.72%</b>	3.78%	2.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$38,841,054</b>	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,256</b>	\$1,214	\$976
Revenue Collected During FY 08:	<b>\$8,096,964</b>	\$17,114,858	\$9,875,533
Expenditures During FY 08:	<b>\$8,343,929</b>	\$16,245,069	\$9,219,236
Per Capita Revenue:	<b>\$262</b>	\$312	\$227
Per Capita Expenditures:	<b>\$270</b>	\$294	\$237
Operating Income (loss):	<b>-\$246,965</b>	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	<b>462.54%</b>	470.48%	420.59%
Ending Retained Earnings for FY 08:	<b>\$38,594,089</b>	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	<b>\$1,248</b>	\$1,247	\$998



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Murphysboro City**

Unit Code: **039/055/30** County: **JACKSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,858,620**

Equalized Assessed Valuation: **\$64,508,105**

Population: **8,291**

Employees:

    Full Time: **73**

    Part Time: **12**

    Salaries Paid: **\$2,774,803**

#### 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:	<b>\$21,214</b>	<b>\$3,328,918</b>	<b>\$1,565,564</b>
Per Capita Beginning Fund Balance:	<b>\$3</b>	<b>\$548</b>	<b>\$381</b>
Revenue Collected During FY 08:	<b>\$3,725,233</b>	<b>\$5,252,094</b>	<b>\$2,318,995</b>
Expenditures During FY 08:	<b>\$3,857,482</b>	<b>\$5,218,323</b>	<b>\$2,340,819</b>
Per Capita Revenue:	<b>\$449</b>	<b>\$721</b>	<b>\$564</b>
Per Capita Expenditures:	<b>\$465</b>	<b>\$706</b>	<b>\$556</b>
Revenues over (under) Expenditures:	<b>-\$132,249</b>	<b>\$33,771</b>	<b>\$35,354</b>
Ratio of Fund Balance to Expenditures:	<b>-0.38%</b>	<b>87.61%</b>	<b>68.63%</b>
Ending Fund Balance for FY 08:	<b>-\$14,719</b>	<b>\$3,304,801</b>	<b>\$1,545,501</b>
Per Capita Ending Fund Balance:	<b>-\$2</b>	<b>\$554</b>	<b>\$382</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,203,389</b>	<b>\$223,442</b>
Total Unrestricted Net Assets:	<b>\$65,281</b>	<b>\$1,378,027</b>	<b>\$727,227</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$215,000</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$26</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,948,263</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$235</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$2,452,479</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$2,096,833</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$296</b>	\$427	\$282
Per Capita Expenditures:	<b>\$253</b>	\$403	\$271
Operating Income (loss):	<b>\$355,646</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>109.88%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$2,303,909</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$278</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Murrayville Village**

Unit Code: **069/040/32** County: **MORGAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$448,100**

Equalized Assessed Valuation: **\$4,342,446**

Population: **673**

Employees:

    Full Time: **2**

    Part Time: **14**

    Salaries Paid: **\$63,046**

#### 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:	<b>\$389,372</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$579</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$248,210</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$224,833</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$369</b>	\$581	\$283
Per Capita Expenditures:	<b>\$334</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$23,377</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>183.58%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$412,749</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$613</b>	\$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:	<b>\$411,549</b>	\$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:	<b>\$58,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$86</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$450,112</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$669</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$59,209</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$49,018</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$88</b>	\$520	\$198
Per Capita Expenditures:	<b>\$73</b>	\$519	\$219
Operating Income (loss):	<b>\$10,191</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>939.05%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$460,303</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$684</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

Unit Name:	Naperville City		
Unit Code:	022/080/30	County:	DUPAGE
Fiscal Year End:	4/30/2008		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$379,596,441		
Equalized Assessed Valuation:	\$6,618,234,602		
Population:	142,140		
Employees:			
Full Time:	1,130		
Part Time:	277		
Salaries Paid:	\$88,526,959		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$30,346,000</b>	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	<b>\$213</b>	\$420	\$380
Revenue Collected During FY 08:	<b>\$112,902,000</b>	\$47,279,441	\$36,812,097
Expenditures During FY 08:	<b>\$117,060,000</b>	\$46,868,184	\$35,335,224
Per Capita Revenue:	<b>\$794</b>	\$910	\$884
Per Capita Expenditures:	<b>\$824</b>	\$894	\$899
Revenues over (under) Expenditures:	<b>-\$4,158,000</b>	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	<b>25.05%</b>	48.74%	43.68%
Ending Fund Balance for FY 08:	<b>\$29,324,000</b>	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	<b>\$206</b>	\$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:	<b>\$7,874,000</b>	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	<b>\$32,466,000</b>	\$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:	<b>\$123,888,378</b>	\$74,451,458	\$47,444,580
Per Capita Debt:	<b>\$872</b>	\$1,334	\$1,078
General Obligation Debt over EAV:	<b>1.75%</b>	3.78%	2.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$475,184,000</b>	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	<b>\$3,343</b>	\$1,214	\$976
Revenue Collected During FY 08:	<b>\$157,315,000</b>	\$17,114,858	\$9,875,533
Expenditures During FY 08:	<b>\$163,559,000</b>	\$16,245,069	\$9,219,236
Per Capita Revenue:	<b>\$1,107</b>	\$312	\$227
Per Capita Expenditures:	<b>\$1,151</b>	\$294	\$237
Operating Income (loss):	<b>-\$6,244,000</b>	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	<b>285.51%</b>	470.48%	420.59%
Ending Retained Earnings for FY 08:	<b>\$466,982,000</b>	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	<b>\$3,285</b>	\$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:	\$	\$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:	\$658,490	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,259	\$2,071	\$745
Revenue Collected During FY 08:	\$77,850	\$206,165	\$79,162
Expenditures During FY 08:	\$93,231	\$201,484	\$88,676
Per Capita Revenue:	\$149	\$520	\$198
Per Capita Expenditures:	\$178	\$519	\$219
Operating Income (loss):	-\$15,381	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	693.64%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$646,685	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,236	\$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:	<b>\$20,420</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$149</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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:	Nashville City		
Unit Code:	095/035/30	County:	WASHINGTON
Fiscal Year End:	4/30/2008		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,051,980		
Equalized Assessed Valuation:	\$45,679,515		
Population:	3,077		
Employees:			
Full Time:	39		
Part Time:	24		
Salaries Paid:	\$1,408,660		

**Blended Component Units**

--

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 08:	<b>\$3,463,245</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$1,126</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$2,250,651</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$2,077,024</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$731</b>	\$721	\$564
Per Capita Expenditures:	<b>\$675</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$173,627</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>183.89%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$3,819,459</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$1,241</b>	\$554	\$382

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$593,106</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$1,738,125</b>	\$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:	<b>\$6,806,673</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$2,212</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,641,025</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$533</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$5,134,441</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$4,974,966</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$1,669</b>	\$427	\$282
Per Capita Expenditures:	<b>\$1,617</b>	\$403	\$271
Operating Income (loss):	<b>\$159,475</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>32.57%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$1,620,500</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$527</b>	\$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

Number Submitted = 1  
WATER SYSTEM

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$209,901</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$897</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$48,226</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$17,377</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$206</b>	\$581	\$283
Per Capita Expenditures:	<b>\$74</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$30,849</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>1385.45%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$240,750</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$1,029</b>	\$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:	<b>\$222,402</b>	\$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:	\$85,371	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$365	\$2,071	\$745
Revenue Collected During FY 08:	\$41,881	\$206,165	\$79,162
Expenditures During FY 08:	\$34,867	\$201,484	\$88,676
Per Capita Revenue:	\$179	\$520	\$198
Per Capita Expenditures:	\$149	\$519	\$219
Operating Income (loss):	\$7,014	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	264.96%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$92,385	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$395	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Nauvoo City**

Unit Code: **034/060/30** County: **HANCOCK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,426,402**

Equalized Assessed Valuation: **\$21,148,861**

Population: **1,157**

Employees:

Full Time: **8**

Part Time: **8**

Salaries Paid: **\$362,977**

#### Blended Component Units

Number Submitted = 1  
Nauvoo City

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$706,158</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$610</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$720,135</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$703,556</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$622</b>	\$721	\$564
Per Capita Expenditures:	<b>\$608</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$16,579</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>102.73%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$722,737</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$625</b>	\$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:	<b>\$23,206</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$727,465</b>	\$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:	<b>\$1,476,034</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,276</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$3,204,933</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$2,770</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$506,374</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$390,574</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$438</b>	\$427	\$282
Per Capita Expenditures:	<b>\$338</b>	\$403	\$271
Operating Income (loss):	<b>\$115,800</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>850.22%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$3,320,733</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$2,870</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Nebo Village**

Unit Code: **075/055/32** County: **PIKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$106,750**

Equalized Assessed Valuation: **\$790,840**

Population: **386**

Employees:

    Full Time: **1**

    Part Time: **5**

    Salaries Paid: **\$52,088**

#### 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:	<b>\$66,748</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$173</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$93,782</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$90,804</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$243</b>	\$581	\$283
Per Capita Expenditures:	<b>\$235</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$2,978</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>70.33%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$63,862</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$165</b>	\$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:	<b>\$31,972</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$33,797</b>	\$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:	<b>\$181,012</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$469</b>	\$841	\$106
General Obligation Debt over EAV:	<b>20.86%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$182,584</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$473</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$105,870</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$92,568</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$274</b>	\$520	\$198
Per Capita Expenditures:	<b>\$240</b>	\$519	\$219
Operating Income (loss):	<b>\$13,302</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>217.95%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$201,750</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$523</b>	\$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:	<b>\$106,845</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$655</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$38,421</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$20,788</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$236</b>	\$581	\$283
Per Capita Expenditures:	<b>\$128</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$17,633</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>598.80%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$124,478</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$764</b>	\$689	\$462

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$90,526</b>	\$2,724	\$
Total Unreserved Funds:	<b>\$33,952</b>	\$28,007	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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:	<b>\$543,187</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$293</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>4.37%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$2,841,978</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,533</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$483,881</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$547,088</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$261</b>	\$427	\$282
Per Capita Expenditures:	<b>\$295</b>	\$403	\$271
Operating Income (loss):	<b>-\$63,207</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>519.97%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$2,844,678</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,534</b>	\$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

Number Submitted = 2  
 Governmental Fund Type  
 Proprietary Fund Type

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$194,489</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$389</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$153,781</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$161,661</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$308</b>	\$581	\$283
Per Capita Expenditures:	<b>\$323</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>-\$7,880</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>120.87%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$195,407</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$391</b>	\$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:	<b>\$195,407</b>	\$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:	<b>\$1,152,214</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$2,304</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$3,660,141</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$7,320</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$183,364</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$232,702</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$367</b>	\$520	\$198
Per Capita Expenditures:	<b>\$465</b>	\$519	\$219
Operating Income (loss):	<b>-\$49,338</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>1547.90%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$3,602,005</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$7,204</b>	\$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:	<b>\$382,154</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$193</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$952,672</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$1,029,213</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$481</b>	\$721	\$564
Per Capita Expenditures:	<b>\$520</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$76,541</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>33.68%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$346,613</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$175</b>	\$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:	<b>\$346,613</b>	\$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:	<b>\$169,029</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$85</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$966,618</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$488</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$857,123</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$666,115</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$433</b>	\$427	\$282
Per Capita Expenditures:	<b>\$336</b>	\$403	\$271
Operating Income (loss):	<b>\$191,008</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>173.79%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$1,157,626</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$584</b>	\$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:	<b>\$1,092,005</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$352</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$1,740,300</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$1,582,255</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$561</b>	\$721	\$564
Per Capita Expenditures:	<b>\$510</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$158,045</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>81.56%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$1,290,450</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$416</b>	\$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:	<b>\$619</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$1,681,709</b>	\$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:	<b>\$408,636</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$132</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.56%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,770,563</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$571</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$975,527</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$737,203</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$315</b>	\$427	\$282
Per Capita Expenditures:	<b>\$238</b>	\$403	\$271
Operating Income (loss):	<b>\$238,324</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>318.91%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$2,351,002</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$758</b>	\$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

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$58,285</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$620</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$15,938</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$13,063</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$170</b>	\$581	\$283
Per Capita Expenditures:	<b>\$139</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$2,875</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>468.19%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$61,160</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$651</b>	\$689	\$462

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	<b>\$61,160</b>	\$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:	<b>\$551,756</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$536</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,657,713</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,609</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$342,819</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$321,277</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$333</b>	\$427	\$282
Per Capita Expenditures:	<b>\$312</b>	\$403	\$271
Operating Income (loss):	<b>\$21,542</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>522.68%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$1,679,255</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,630</b>	\$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:	<b>\$133,162</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$178</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$173,062</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$148,826</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$231</b>	\$581	\$283
Per Capita Expenditures:	<b>\$198</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$24,236</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>105.76%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$157,398</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$210</b>	\$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:	<b>\$157,398</b>	\$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:	<b>\$606,189</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$808</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,575,484</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$2,101</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$637,899</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$695,039</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$851</b>	\$520	\$198
Per Capita Expenditures:	<b>\$927</b>	\$519	\$219
Operating Income (loss):	<b>-\$57,140</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>218.45%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$1,518,344</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$2,024</b>	\$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:	<b>\$23,290</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$94</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$47,517</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$40,836</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$192</b>	\$581	\$283
Per Capita Expenditures:	<b>\$165</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$6,681</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>73.39%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$29,971</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$121</b>	\$689	\$462

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	<b>\$29,971</b>	\$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:	\$521,774	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,338	\$2,071	\$745
Revenue Collected During FY 08:	\$50,997	\$206,165	\$79,162
Expenditures During FY 08:	\$47,736	\$201,484	\$88,676
Per Capita Revenue:	\$131	\$520	\$198
Per Capita Expenditures:	\$122	\$519	\$219
Operating Income (loss):	\$3,261	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	969.31%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$462,711	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,186	\$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:	<b>\$52,068</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$252</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$50,403</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$47,935</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$243</b>	\$581	\$283
Per Capita Expenditures:	<b>\$232</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$2,468</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>113.77%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$54,536</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$263</b>	\$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:	<b>\$54,536</b>	\$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:	<b>\$187,500</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$906</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$822,062</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$3,971</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$27,513</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$58,401</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$133</b>	\$520	\$198
Per Capita Expenditures:	<b>\$282</b>	\$519	\$219
Operating Income (loss):	<b>-\$30,888</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>1354.73%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$791,174</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$3,822</b>	\$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:	\$225,765	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$492	\$666	\$444
Revenue Collected During FY 08:	\$102,472	\$254,229	\$117,702
Expenditures During FY 08:	\$80,464	\$232,039	\$106,311
Per Capita Revenue:	\$223	\$581	\$283
Per Capita Expenditures:	\$175	\$540	\$267
Revenues over (under) Expenditures:	\$22,008	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	292.70%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$235,516	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$513	\$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:	\$143,276	\$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:	<b>\$9,100</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$20</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$648,746</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,413</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$130,523</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$122,403</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$284</b>	\$520	\$198
Per Capita Expenditures:	<b>\$267</b>	\$519	\$219
Operating Income (loss):	<b>\$8,120</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>536.64%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$656,866</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$1,431</b>	\$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:	<b>\$588,157</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$1,850</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$89,488</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$59,296</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$281</b>	\$581	\$283
Per Capita Expenditures:	<b>\$186</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$30,192</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>782.34%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$463,895</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$1,459</b>	\$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:	<b>\$463,895</b>	\$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:	\$154,396	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$486	\$2,071	\$745
Revenue Collected During FY 08:	\$19,266	\$206,165	\$79,162
Expenditures During FY 08:	\$28,632	\$201,484	\$88,676
Per Capita Revenue:	\$61	\$520	\$198
Per Capita Expenditures:	\$90	\$519	\$219
Operating Income (loss):	-\$9,366	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	506.53%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$145,030	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$456	\$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:	<b>\$42,774,130</b>	\$74,451,458	\$47,444,580
Per Capita Debt:	<b>\$1,678</b>	\$1,334	\$1,078
General Obligation Debt over EAV:	<b>3.94%</b>	3.78%	2.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$99,344,269</b>	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	<b>\$3,898</b>	\$1,214	\$976
Revenue Collected During FY 08:	<b>\$15,973,575</b>	\$17,114,858	\$9,875,533
Expenditures During FY 08:	<b>\$11,726,267</b>	\$16,245,069	\$9,219,236
Per Capita Revenue:	<b>\$627</b>	\$312	\$227
Per Capita Expenditures:	<b>\$460</b>	\$294	\$237
Operating Income (loss):	<b>\$4,247,308</b>	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	<b>880.56%</b>	470.48%	420.59%
Ending Retained Earnings for FY 08:	<b>\$103,257,193</b>	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	<b>\$4,052</b>	\$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:	\$201,277	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$372	\$666	\$444
Revenue Collected During FY 08:	\$259,270	\$254,229	\$117,702
Expenditures During FY 08:	\$226,643	\$232,039	\$106,311
Per Capita Revenue:	\$479	\$581	\$283
Per Capita Expenditures:	\$419	\$540	\$267
Revenues over (under) Expenditures:	\$32,627	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	103.20%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$233,904	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$432	\$689	\$462

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$233,904	\$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:	<b>\$124,584</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$230</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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:	<b>\$308,064</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$1,407</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$67,101</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$52,922</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$306</b>	\$581	\$283
Per Capita Expenditures:	<b>\$242</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$14,179</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>558.11%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$295,365</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$1,349</b>	\$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:	<b>\$295,365</b>	\$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:	<b>\$261,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$1,192</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,177,548</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$5,377</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$79,810</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$98,588</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$364</b>	\$520	\$198
Per Capita Expenditures:	<b>\$450</b>	\$519	\$219
Operating Income (loss):	<b>-\$18,778</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>1175.37%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$1,158,770</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$5,291</b>	\$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:	<b>\$69,235</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$502</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$20,838</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$30,124</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$151</b>	\$581	\$283
Per Capita Expenditures:	<b>\$218</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>-\$9,286</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>199.01%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$59,949</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$434</b>	\$689	\$462

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	<b>\$59,949</b>	\$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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$449,240</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$436</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$439,442</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$573,452</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$426</b>	\$721	\$564
Per Capita Expenditures:	<b>\$556</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$134,010</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>39.24%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$225,048</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$218</b>	\$554	\$382
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$64,299</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$160,749</b>	\$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:	<b>\$685,000</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$664</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>3.15%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$794,886</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$771</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$248,206</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$732,584</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$241</b>	\$427	\$282
Per Capita Expenditures:	<b>\$711</b>	\$403	\$271
Operating Income (loss):	<b>-\$484,378</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>101.31%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$742,156</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$720</b>	\$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:	<b>\$102,978</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$108</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$284,793</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$238,959</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$298</b>	\$581	\$283
Per Capita Expenditures:	<b>\$250</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$45,834</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>62.28%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$148,812</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$156</b>	\$689	\$462

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$45,791</b>	\$2,724	\$
Total Unreserved Funds:	<b>\$103,021</b>	\$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:	\$220,676	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$231	\$2,071	\$745
Revenue Collected During FY 08:	\$117,012	\$206,165	\$79,162
Expenditures During FY 08:	\$133,401	\$201,484	\$88,676
Per Capita Revenue:	\$122	\$520	\$198
Per Capita Expenditures:	\$140	\$519	\$219
Operating Income (loss):	-\$16,389	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	153.14%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$204,287	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$214	\$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:	<b>\$2,436,572</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$786</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$10,630,796</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$3,429</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$3,853,025</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$3,496,905</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$1,243</b>	\$427	\$282
Per Capita Expenditures:	<b>\$1,128</b>	\$403	\$271
Operating Income (loss):	<b>\$356,120</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>314.19%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$10,986,916</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$3,544</b>	\$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:	<b>\$184,971</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$251</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$251,172</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$231,536</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$340</b>	\$581	\$283
Per Capita Expenditures:	<b>\$314</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$19,636</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>88.37%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$204,607</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$277</b>	\$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:	<b>\$55,221</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$110,887</b>	\$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:	<b>\$314,298</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$426</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$564,505</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$765</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$153,050</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$214,362</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$207</b>	\$520	\$198
Per Capita Expenditures:	<b>\$290</b>	\$519	\$219
Operating Income (loss):	<b>-\$61,312</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>234.74%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$503,193</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$682</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$30,363,257</b>	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	<b>\$1,053</b>	\$420	\$380
Revenue Collected During FY 08:	<b>\$47,400,148</b>	\$47,279,441	\$36,812,097
Expenditures During FY 08:	<b>\$41,875,840</b>	\$46,868,184	\$35,335,224
Per Capita Revenue:	<b>\$1,643</b>	\$910	\$884
Per Capita Expenditures:	<b>\$1,452</b>	\$894	\$899
Revenues over (under) Expenditures:	<b>\$5,524,308</b>	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	<b>77.38%</b>	48.74%	43.68%
Ending Fund Balance for FY 08:	<b>\$32,404,501</b>	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	<b>\$1,123</b>	\$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:	<b>\$80,409</b>	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	<b>\$30,163,886</b>	\$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:	<b>\$37,165,000</b>	\$74,451,458	\$47,444,580
Per Capita Debt:	<b>\$1,288</b>	\$1,334	\$1,078
General Obligation Debt over EAV:	<b>2.36%</b>	3.78%	2.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$16,158,430</b>	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	<b>\$560</b>	\$1,214	\$976
Revenue Collected During FY 08:	<b>\$9,434,531</b>	\$17,114,858	\$9,875,533
Expenditures During FY 08:	<b>\$7,757,807</b>	\$16,245,069	\$9,219,236
Per Capita Revenue:	<b>\$327</b>	\$312	\$227
Per Capita Expenditures:	<b>\$269</b>	\$294	\$237
Operating Income (loss):	<b>\$1,676,724</b>	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	<b>229.90%</b>	470.48%	420.59%
Ending Retained Earnings for FY 08:	<b>\$17,835,154</b>	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	<b>\$618</b>	\$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:	<b>\$93,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$327</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$686,072</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$2,416</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$205,198</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$171,518</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$723</b>	\$520	\$198
Per Capita Expenditures:	<b>\$604</b>	\$519	\$219
Operating Income (loss):	<b>\$33,680</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>411.41%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$705,640</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$2,485</b>	\$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:	<b>\$289,274</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$388</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$217,201</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$177,136</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$291</b>	\$581	\$283
Per Capita Expenditures:	<b>\$237</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$40,065</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>185.92%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$329,339</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$441</b>	\$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:	<b>\$329,339</b>	\$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:	<b>\$145,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$194</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$2,111,802</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$2,831</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$228,952</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$219,209</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$307</b>	\$520	\$198
Per Capita Expenditures:	<b>\$294</b>	\$519	\$219
Operating Income (loss):	<b>\$9,743</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>967.82%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$2,121,545</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$2,844</b>	\$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:	<b>\$544,328</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$228</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$978,480</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$795,931</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$410</b>	\$721	\$564
Per Capita Expenditures:	<b>\$333</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$182,549</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>91.32%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$726,877</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$304</b>	\$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:	<b>\$702,877</b>	\$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:	<b>\$692,961</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$290</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,851,589</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$775</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$594,862</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$684,746</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$249</b>	\$427	\$282
Per Capita Expenditures:	<b>\$287</b>	\$403	\$271
Operating Income (loss):	<b>-\$89,884</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>257.28%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$1,761,705</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$737</b>	\$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:	<b>\$44,136</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$327</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$33,482</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$23,623</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$248</b>	\$581	\$283
Per Capita Expenditures:	<b>\$175</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$9,859</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>228.57%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$53,995</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$400</b>	\$689	\$462

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$60,442</b>	\$2,724	\$
Total Unreserved Funds:	<b>\$53,995</b>	\$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:	<b>\$73,861,933</b>	\$74,451,458	\$47,444,580
Per Capita Debt:	<b>\$1,435</b>	\$1,334	\$1,078
General Obligation Debt over EAV:	<b>8.59%</b>	3.78%	2.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$24,427,679</b>	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	<b>\$475</b>	\$1,214	\$976
Revenue Collected During FY 08:	<b>\$11,225,822</b>	\$17,114,858	\$9,875,533
Expenditures During FY 08:	<b>\$9,077,874</b>	\$16,245,069	\$9,219,236
Per Capita Revenue:	<b>\$218</b>	\$312	\$227
Per Capita Expenditures:	<b>\$176</b>	\$294	\$237
Operating Income (loss):	<b>\$2,147,948</b>	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	<b>275.44%</b>	470.48%	420.59%
Ending Retained Earnings for FY 08:	<b>\$25,004,027</b>	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	<b>\$486</b>	\$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:	<b>\$1,268,949</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$88</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,035,830</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$72</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$1,871,357</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,439,694</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$129</b>	\$427	\$282
Per Capita Expenditures:	<b>\$100</b>	\$403	\$271
Operating Income (loss):	<b>\$431,663</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>69.67%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$1,003,014</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$69</b>	\$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:	<b>\$81,153</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$418</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$72,060</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$61,693</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$371</b>	\$581	\$283
Per Capita Expenditures:	<b>\$318</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$10,367</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>148.35%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$91,520</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$472</b>	\$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:	<b>\$2,546</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$88,974</b>	\$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:	<b>\$380,664</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$1,962</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,799,900</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$9,278</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$216,911</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$86,456</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$1,118</b>	\$520	\$198
Per Capita Expenditures:	<b>\$446</b>	\$519	\$219
Operating Income (loss):	<b>\$130,455</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>2232.76%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$1,930,355</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$9,950</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Norris City Village		
<b>Unit Code:</b>	097/040/32	<b>County:</b>	WHITE
<b>Fiscal Year End:</b>	4/30/2008		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,131,570		
<b>Equalized Assessed Valuation:</b>	\$4,604,567		
<b>Population:</b>	1,341		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$290,272		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$843,157</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$629</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$736,345</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$774,688</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$549</b>	\$721	\$564
Per Capita Expenditures:	<b>\$578</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$38,343</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>105.27%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$815,501</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$608</b>	\$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:	<b>\$464,160</b>	\$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:	<b>\$562,000</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$419</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$3,097,050</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$2,310</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$1,246,276</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,087,648</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$929</b>	\$427	\$282
Per Capita Expenditures:	<b>\$811</b>	\$403	\$271
Operating Income (loss):	<b>\$158,628</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>312.14%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$3,394,957</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$2,532</b>	\$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:	<b>\$9,565,000</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$602</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.95%</b>	1.69%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$16,504,673</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,038</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$2,723,351</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$2,025,595</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$171</b>	\$427	\$282
Per Capita Expenditures:	<b>\$127</b>	\$403	\$271
Operating Income (loss):	<b>\$697,756</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>865.94%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$17,540,344</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,104</b>	\$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: **North Barrington Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,399,000**

Equalized Assessed Valuation: **\$324,305,259**

Population: **3,200**

Employees:

    Full Time: **3**

    Part Time:

    Salaries Paid: **\$88,742**

#### 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:	<b>\$4,238,056</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$1,324</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$1,605,502</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$1,849,550</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$502</b>	\$721	\$564
Per Capita Expenditures:	<b>\$578</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$244,048</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>215.94%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$3,994,008</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$1,248</b>	\$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:	<b>\$543,153</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$3,453,785</b>	\$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 Greater than 25,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$4,761,461</b>	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	<b>\$133</b>	\$420	\$380
Revenue Collected During FY 08:	<b>\$20,474,065</b>	\$47,279,441	\$36,812,097
Expenditures During FY 08:	<b>\$19,347,374</b>	\$46,868,184	\$35,335,224
Per Capita Revenue:	<b>\$570</b>	\$910	\$884
Per Capita Expenditures:	<b>\$539</b>	\$894	\$899
Revenues over (under) Expenditures:	<b>\$1,126,691</b>	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	<b>58.55%</b>	48.74%	43.68%
Ending Fund Balance for FY 08:	<b>\$11,327,203</b>	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	<b>\$315</b>	\$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:	<b>\$4,147,606</b>	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	<b>-\$8,469,003</b>	\$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:	<b>\$36,254,326</b>	\$74,451,458	\$47,444,580
Per Capita Debt:	<b>\$1,009</b>	\$1,334	\$1,078
General Obligation Debt over EAV:	<b>10.81%</b>	3.78%	2.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$17,102,466</b>	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	<b>\$476</b>	\$1,214	\$976
Revenue Collected During FY 08:	<b>\$6,402,180</b>	\$17,114,858	\$9,875,533
Expenditures During FY 08:	<b>\$3,820,404</b>	\$16,245,069	\$9,219,236
Per Capita Revenue:	<b>\$178</b>	\$312	\$227
Per Capita Expenditures:	<b>\$106</b>	\$294	\$237
Operating Income (loss):	<b>\$2,581,776</b>	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	<b>462.89%</b>	470.48%	420.59%
Ending Retained Earnings for FY 08:	<b>\$17,684,242</b>	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	<b>\$492</b>	\$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:	<b>\$88,942</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$141</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$346,535</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$335,091</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$550</b>	\$581	\$283
Per Capita Expenditures:	<b>\$532</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$11,444</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>29.96%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$100,386</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$159</b>	\$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:	<b>\$26,040</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$74,346</b>	\$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:	<b>\$379,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$602</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$2,076,779</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$3,296</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$190,629</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$165,725</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$303</b>	\$520	\$198
Per Capita Expenditures:	<b>\$263</b>	\$519	\$219
Operating Income (loss):	<b>\$24,904</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>1268.17%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$2,101,683</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$3,336</b>	\$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:	<b>\$154,484</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$831</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$45,328</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$50,498</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$244</b>	\$581	\$283
Per Capita Expenditures:	<b>\$271</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>-\$5,170</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>295.68%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$149,314</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$803</b>	\$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:	<b>\$149,314</b>	\$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:	\$78,755	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$423	\$2,071	\$745
Revenue Collected During FY 08:	\$15,995	\$206,165	\$79,162
Expenditures During FY 08:	\$23,816	\$201,484	\$88,676
Per Capita Revenue:	\$86	\$520	\$198
Per Capita Expenditures:	\$128	\$519	\$219
Operating Income (loss):	-\$7,821	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	297.84%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$70,934	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$381	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **North Pekin Village**

Unit Code: **090/065/32** County: **TAZEWELL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,766,200**

Equalized Assessed Valuation: **\$20,314,446**

Population: **1,574**

Employees:

Full Time: **7**

Part Time: **8**

Salaries Paid: **\$330,946**

#### Blended Component Units

(Empty box 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:	<b>\$1,356,415</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$862</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$1,244,293</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$1,243,032</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$791</b>	\$721	\$564
Per Capita Expenditures:	<b>\$790</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$1,261</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>109.22%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$1,357,676</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$863</b>	\$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:	<b>\$63,392</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$1,300,960</b>	\$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:	<b>\$257,888</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$164</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$2,203,131</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,400</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$430,608</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$382,385</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$274</b>	\$427	\$282
Per Capita Expenditures:	<b>\$243</b>	\$403	\$271
Operating Income (loss):	<b>\$48,223</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>588.77%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$2,251,354</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,430</b>	\$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

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:	<b>\$1,584,827</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$237</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$13,217,976</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$12,935,853</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$1,976</b>	\$721	\$564
Per Capita Expenditures:	<b>\$1,934</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$282,123</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>19.40%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$2,509,124</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$375</b>	\$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:	<b>\$28,150</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>-\$3,217,263</b>	\$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:	<b>\$7,682,905</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,149</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.43%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$2,653,799</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$397</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$1,398,156</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,548,506</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$209</b>	\$427	\$282
Per Capita Expenditures:	<b>\$232</b>	\$403	\$271
Operating Income (loss):	<b>-\$150,350</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>203.34%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$3,148,782</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$471</b>	\$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:	\$320,418	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$401	\$666	\$444
Revenue Collected During FY 08:	\$1,853,425	\$254,229	\$117,702
Expenditures During FY 08:	\$1,968,894	\$232,039	\$106,311
Per Capita Revenue:	\$2,317	\$581	\$283
Per Capita Expenditures:	\$2,461	\$540	\$267
Revenues over (under) Expenditures:	-\$115,469	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	22.50%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$442,956	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$554	\$689	\$462

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$153,837	\$2,724	\$
Total Unreserved Funds:	\$289,119	\$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:	<b>\$1,216,736</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$1,521</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.19%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>-\$397,461</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>-\$497</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$424,890</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$764,241</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$531</b>	\$520	\$198
Per Capita Expenditures:	<b>\$955</b>	\$519	\$219
Operating Income (loss):	<b>-\$339,351</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>-100.23%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>-\$765,984</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>-\$957</b>	\$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:	<b>\$70,217,235</b>	\$74,451,458	\$47,444,580
Per Capita Debt:	<b>\$2,040</b>	\$1,334	\$1,078
General Obligation Debt over EAV:	<b>2.44%</b>	3.78%	2.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$37,200,938</b>	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,081</b>	\$1,214	\$976
Revenue Collected During FY 08:	<b>\$9,088,786</b>	\$17,114,858	\$9,875,533
Expenditures During FY 08:	<b>\$9,466,238</b>	\$16,245,069	\$9,219,236
Per Capita Revenue:	<b>\$264</b>	\$312	\$227
Per Capita Expenditures:	<b>\$275</b>	\$294	\$237
Operating Income (loss):	<b>-\$377,452</b>	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	<b>389.00%</b>	470.48%	420.59%
Ending Retained Earnings for FY 08:	<b>\$36,823,486</b>	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	<b>\$1,070</b>	\$1,247	\$998

# 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 = 1  
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$5,857,266	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,023	\$548	\$381
Revenue Collected During FY 08:	\$9,403,090	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$8,474,398	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,642	\$721	\$564
Per Capita Expenditures:	\$1,480	\$706	\$556
Revenues over (under) Expenditures:	\$928,692	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	76.06%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$6,445,258	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,126	\$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:	\$1,307,945	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$7,725,611	\$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:	<b>\$5,235,000</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$914</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.98%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$13,321,462</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$2,326</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$2,113,776</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$2,136,502</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$369</b>	\$427	\$282
Per Capita Expenditures:	<b>\$373</b>	\$403	\$271
Operating Income (loss):	<b>-\$22,726</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>619.97%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$13,245,736</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$2,313</b>	\$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:	<b>-\$319,445</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>-\$28</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$16,228,342</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$19,597,170</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$1,416</b>	\$721	\$564
Per Capita Expenditures:	<b>\$1,710</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$3,368,828</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>12.22%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$2,394,860</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$209</b>	\$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:	<b>\$5,295,433</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$9,933,758</b>	\$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:	<b>\$58,859,222</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$5,135</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>11.74%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$5,256,760</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$459</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$4,684,999</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$4,787,949</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$409</b>	\$427	\$282
Per Capita Expenditures:	<b>\$418</b>	\$403	\$271
Operating Income (loss):	<b>-\$102,950</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>107.64%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$5,153,810</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$450</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Norwood Village**

Unit Code: **072/060/32** County: **PEORIA**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$172,000**

Equalized Assessed Valuation: **\$3,889,260**

Population: **473**

Employees:

    Full Time:

    Part Time: **16**

    Salaries Paid: **\$19,202**

#### 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:	<b>\$188,038</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$398</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$101,954</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$82,469</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$216</b>	\$581	\$283
Per Capita Expenditures:	<b>\$174</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$19,485</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>251.64%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$207,523</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$439</b>	\$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:	<b>\$49,319</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$158,204</b>	\$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: **Oak Brook Village**

Unit Code: **022/085/32** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$46,768,730**

Equalized Assessed Valuation: **\$1,687,904**

Population: **8,702**

Employees:

    Full Time: **157**

    Part Time: **269**

    Salaries Paid: **\$14,613,680**

#### 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:	<b>\$14,808,665</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$1,702</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$20,774,830</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$20,571,692</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$2,387</b>	\$721	\$564
Per Capita Expenditures:	<b>\$2,364</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$203,138</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>72.97%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$15,011,803</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$1,725</b>	\$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:	<b>\$22,730,737</b>	\$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:	<b>\$2,867,625</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$330</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$29,187,382</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$3,354</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$8,151,340</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$7,737,337</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$937</b>	\$427	\$282
Per Capita Expenditures:	<b>\$889</b>	\$403	\$271
Operating Income (loss):	<b>\$414,003</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>382.58%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$29,601,385</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$3,402</b>	\$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:	<b>\$17,747,362</b>	\$74,451,458	\$47,444,580
Per Capita Debt:	<b>\$636</b>	\$1,334	\$1,078
General Obligation Debt over EAV:	<b>2.99%</b>	3.78%	2.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$17,400,845</b>	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	<b>\$624</b>	\$1,214	\$976
Revenue Collected During FY 08:	<b>\$4,067,117</b>	\$17,114,858	\$9,875,533
Expenditures During FY 08:	<b>\$4,919,543</b>	\$16,245,069	\$9,219,236
Per Capita Revenue:	<b>\$146</b>	\$312	\$227
Per Capita Expenditures:	<b>\$176</b>	\$294	\$237
Operating Income (loss):	<b>-\$852,426</b>	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	<b>425.20%</b>	470.48%	420.59%
Ending Retained Earnings for FY 08:	<b>\$20,917,754</b>	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	<b>\$750</b>	\$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:	\$	\$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: **Oak Lawn Village**

Unit Code: **016/410/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$101,487,331**

Equalized Assessed Valuation: **\$1,279,727,634**

Population: **55,245**

Employees:

    Full Time: **362**

    Part Time: **97**

    Salaries Paid: **\$27,241,329**

#### 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:	<b>\$13,685,277</b>	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	<b>\$248</b>	\$420	\$380
Revenue Collected During FY 08:	<b>\$46,221,548</b>	\$47,279,441	\$36,812,097
Expenditures During FY 08:	<b>\$49,879,872</b>	\$46,868,184	\$35,335,224
Per Capita Revenue:	<b>\$837</b>	\$910	\$884
Per Capita Expenditures:	<b>\$903</b>	\$894	\$899
Revenues over (under) Expenditures:	<b>-\$3,658,324</b>	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	<b>16.84%</b>	48.74%	43.68%
Ending Fund Balance for FY 08:	<b>\$8,401,080</b>	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	<b>\$152</b>	\$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:	<b>\$544,935</b>	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	<b>\$9,656,880</b>	\$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:	<b>\$57,450,520</b>	\$74,451,458	\$47,444,580
Per Capita Debt:	<b>\$1,040</b>	\$1,334	\$1,078
General Obligation Debt over EAV:	<b>3.62%</b>	3.78%	2.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$44,826,810</b>	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	<b>\$811</b>	\$1,214	\$976
Revenue Collected During FY 08:	<b>\$34,016,964</b>	\$17,114,858	\$9,875,533
Expenditures During FY 08:	<b>\$31,165,510</b>	\$16,245,069	\$9,219,236
Per Capita Revenue:	<b>\$616</b>	\$312	\$227
Per Capita Expenditures:	<b>\$564</b>	\$294	\$237
Operating Income (loss):	<b>\$2,851,454</b>	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	<b>151.48%</b>	470.48%	420.59%
Ending Retained Earnings for FY 08:	<b>\$47,209,706</b>	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	<b>\$855</b>	\$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:	<b>\$4,759,048</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,976</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>1.42%</b>	1.69%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$4,932,998</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$2,049</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$1,322,798</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,064,488</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$549</b>	\$427	\$282
Per Capita Expenditures:	<b>\$442</b>	\$403	\$271
Operating Income (loss):	<b>\$258,310</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>487.68%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$5,191,308</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$2,156</b>	\$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:	\$76,473	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$359	\$666	\$444
Revenue Collected During FY 08:	\$57,777	\$254,229	\$117,702
Expenditures During FY 08:	\$26,294	\$232,039	\$106,311
Per Capita Revenue:	\$271	\$581	\$283
Per Capita Expenditures:	\$123	\$540	\$267
Revenues over (under) Expenditures:	\$31,483	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	410.57%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$107,956	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$507	\$689	\$462

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$102,584	\$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:

Unit Code:  County:

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:	<b>\$166,890</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$540</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$61,003</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$45,798</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$197</b>	\$581	\$283
Per Capita Expenditures:	<b>\$148</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$15,205</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>397.60%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$182,095</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$589</b>	\$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:	<b>\$182,095</b>	\$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:	<b>\$338,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$1,094</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$554,423</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,794</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$86,220</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$87,088</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$279</b>	\$520	\$198
Per Capita Expenditures:	<b>\$282</b>	\$519	\$219
Operating Income (loss):	<b>-\$868</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>635.63%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$553,555</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$1,791</b>	\$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:	<b>\$518,185</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$520</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$351,912</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$257,480</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$353</b>	\$581	\$283
Per Capita Expenditures:	<b>\$259</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$94,432</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>237.93%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$612,617</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$615</b>	\$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:	<b>\$157,635</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$442,249</b>	\$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:	<b>\$385,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$387</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,120,164</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,125</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$380,867</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$441,168</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$382</b>	\$520	\$198
Per Capita Expenditures:	<b>\$443</b>	\$519	\$219
Operating Income (loss):	<b>-\$60,301</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>240.24%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$1,059,863</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$1,064</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Oakwood Village**

Unit Code: **092/070/32** County: **VERMILION**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,100,805**

Equalized Assessed Valuation: **\$12,145,682**

Population: **1,533**

Employees:

    Full Time: **6**

    Part Time: **32**

    Salaries Paid: **\$323,815**

#### 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:	<b>\$857,806</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$560</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$690,390</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$708,852</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$450</b>	\$721	\$564
Per Capita Expenditures:	<b>\$462</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$18,462</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>131.80%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$934,266</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$609</b>	\$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:	<b>\$303,098</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$631,168</b>	\$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:	<b>\$465,000</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$303</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,098,776</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$717</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$338,286</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$225,137</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$221</b>	\$427	\$282
Per Capita Expenditures:	<b>\$147</b>	\$403	\$271
Operating Income (loss):	<b>\$113,149</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>496.14%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$1,117,003</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$729</b>	\$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:	<b>\$363,000</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$153</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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: **Oblong Village**

Unit Code: **017/020/32** County: **CRAWFORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,345,312**

Equalized Assessed Valuation: **\$8,313,515**

Population: **1,580**

Employees:

    Full Time: **6**

    Part Time: **10**

    Salaries Paid: **\$311,635**

#### 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:	<b>\$669,937</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$424</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$571,280</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$416,893</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$362</b>	\$721	\$564
Per Capita Expenditures:	<b>\$264</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$154,387</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>199.54%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$831,849</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$526</b>	\$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:	<b>\$273,335</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$558,514</b>	\$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:	<b>\$711,750</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$450</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$2,027,129</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,283</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$555,801</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$596,002</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$352</b>	\$427	\$282
Per Capita Expenditures:	<b>\$377</b>	\$403	\$271
Operating Income (loss):	<b>-\$40,201</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>333.38%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$1,986,928</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,258</b>	\$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:	<b>\$106,121</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$523</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$44,399</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$43,205</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$219</b>	\$581	\$283
Per Capita Expenditures:	<b>\$213</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$1,194</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>248.39%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$107,315</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$529</b>	\$689	\$462

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$10,286</b>	\$2,724	\$
Total Unreserved Funds:	<b>\$95,835</b>	\$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:	\$47,878	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$236	\$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:	\$47,878	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$236	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Odell Village**

Unit Code: **053/060/32** County: **LIVINGSTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$677,600**

Equalized Assessed Valuation: **\$12,075,068**

Population: **1,000**

Employees:

    Full Time: **2**

    Part Time: **9**

    Salaries Paid: **\$130,716**

#### 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:	<b>\$399,935</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$400</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$423,880</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$397,498</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$424</b>	\$581	\$283
Per Capita Expenditures:	<b>\$397</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$26,382</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>107.25%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$426,317</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$426</b>	\$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:	<b>\$426,317</b>	\$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:	\$2,233,147	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,233	\$2,071	\$745
Revenue Collected During FY 08:	\$188,682	\$206,165	\$79,162
Expenditures During FY 08:	\$235,215	\$201,484	\$88,676
Per Capita Revenue:	\$189	\$520	\$198
Per Capita Expenditures:	\$235	\$519	\$219
Operating Income (loss):	-\$46,533	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	929.62%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$2,186,614	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,187	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Odin Village**

Unit Code: **058/045/32** County: **MARION**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,036,000**

Equalized Assessed Valuation: **\$6,397,040**

Population: **1,200**

Employees:

    Full Time: **5**

    Part Time: **5**

    Salaries Paid: **\$193,665**

#### 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:	<b>\$7,504</b>	<b>\$3,328,918</b>	<b>\$1,565,564</b>
Per Capita Beginning Fund Balance:	<b>\$6</b>	<b>\$548</b>	<b>\$381</b>
Revenue Collected During FY 08:	<b>\$284,338</b>	<b>\$5,252,094</b>	<b>\$2,318,995</b>
Expenditures During FY 08:	<b>\$309,150</b>	<b>\$5,218,323</b>	<b>\$2,340,819</b>
Per Capita Revenue:	<b>\$237</b>	<b>\$721</b>	<b>\$564</b>
Per Capita Expenditures:	<b>\$258</b>	<b>\$706</b>	<b>\$556</b>
Revenues over (under) Expenditures:	<b>-\$24,812</b>	<b>\$33,771</b>	<b>\$35,354</b>
Ratio of Fund Balance to Expenditures:	<b>-0.91%</b>	<b>87.61%</b>	<b>68.63%</b>
Ending Fund Balance for FY 08:	<b>-\$2,808</b>	<b>\$3,304,801</b>	<b>\$1,545,501</b>
Per Capita Ending Fund Balance:	<b>-\$2</b>	<b>\$554</b>	<b>\$382</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$62,997</b>	<b>\$1,203,389</b>	<b>\$223,442</b>
Total Unrestricted Net Assets:	<b>-\$65,805</b>	<b>\$1,378,027</b>	<b>\$727,227</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$769,337</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$641</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>11.72%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$241,706</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$201</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$563,794</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$622,797</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$470</b>	\$427	\$282
Per Capita Expenditures:	<b>\$519</b>	\$403	\$271
Operating Income (loss):	<b>-\$59,003</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>29.34%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$182,703</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$152</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **O'Fallon City**

Unit Code: **088/110/30** County: **ST. CLAIR**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$58,731,873**

Equalized Assessed Valuation: **\$606,824,865**

Population: **25,791**

Employees:

    Full Time: **154**

    Part Time: **101**

    Salaries Paid: **\$9,018,573**

#### 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:	<b>\$14,243,902</b>	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	<b>\$552</b>	\$420	\$380
Revenue Collected During FY 08:	<b>\$21,071,757</b>	\$47,279,441	\$36,812,097
Expenditures During FY 08:	<b>\$16,181,289</b>	\$46,868,184	\$35,335,224
Per Capita Revenue:	<b>\$817</b>	\$910	\$884
Per Capita Expenditures:	<b>\$627</b>	\$894	\$899
Revenues over (under) Expenditures:	<b>\$4,890,468</b>	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	<b>89.50%</b>	48.74%	43.68%
Ending Fund Balance for FY 08:	<b>\$14,481,540</b>	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	<b>\$561</b>	\$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:	\$	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	<b>\$24,190,000</b>	\$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:	<b>\$47,444,580</b>	\$74,451,458	\$47,444,580
Per Capita Debt:	<b>\$1,840</b>	\$1,334	\$1,078
General Obligation Debt over EAV:	<b>6.45%</b>	3.78%	2.76%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$28,661,442</b>	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,111</b>	\$1,214	\$976
Revenue Collected During FY 08:	<b>\$12,790,895</b>	\$17,114,858	\$9,875,533
Expenditures During FY 08:	<b>\$11,674,599</b>	\$16,245,069	\$9,219,236
Per Capita Revenue:	<b>\$496</b>	\$312	\$227
Per Capita Expenditures:	<b>\$453</b>	\$294	\$237
Operating Income (loss):	<b>\$1,116,296</b>	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	<b>257.92%</b>	470.48%	420.59%
Ending Retained Earnings for FY 08:	<b>\$30,111,663</b>	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	<b>\$1,168</b>	\$1,247	\$998



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Ogden Village**

Unit Code: **010/065/32** County: **CHAMPAIGN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$605,241**

Equalized Assessed Valuation: **\$9,682,190**

Population: **743**

Employees:

    Full Time: **2**

    Part Time: **20**

    Salaries Paid: **\$123,515**

#### 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:	<b>\$205,279</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$276</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$248,573</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$283,019</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$335</b>	\$581	\$283
Per Capita Expenditures:	<b>\$381</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>-\$34,446</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>63.09%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$178,569</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$240</b>	\$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:	<b>\$39,791</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$155,537</b>	\$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:	<b>\$10,022</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$13</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$458,822</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$618</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$77,084</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$158,624</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$104</b>	\$520	\$198
Per Capita Expenditures:	<b>\$213</b>	\$519	\$219
Operating Income (loss):	<b>-\$81,540</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>232.97%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$369,546</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$497</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Oglesby City**

Unit Code: **050/075/30** County: **LASALLE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$16,077,750**

Equalized Assessed Valuation: **\$55,730,374**

Population: **4,381**

Employees:

    Full Time: **28**

    Part Time: **79**

    Salaries Paid: **\$1,736,065**

#### 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:	<b>\$217,289</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$4,678,035</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$4,454,885</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$1,068</b>	\$721	\$564
Per Capita Expenditures:	<b>\$1,017</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$223,150</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>8.45%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$376,567</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$86</b>	\$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:	<b>\$379,445</b>	\$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:	<b>\$1,239,968</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$283</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$42,364</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$10</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$6,908,588</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$6,866,510</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$1,577</b>	\$427	\$282
Per Capita Expenditures:	<b>\$1,567</b>	\$403	\$271
Operating Income (loss):	<b>\$42,078</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>-2.73%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>-\$187,187</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>-\$43</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Ohio Village**

Unit Code: **006/085/32** County: **BUREAU**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,627,167**

Equalized Assessed Valuation: **\$2,612,423**

Population: **540**

Employees:

    Full Time: **1**

    Part Time: **3**

    Salaries Paid: **\$54,162**

#### 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:	<b>\$182,775</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$338</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$362,413</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$332,879</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$671</b>	\$581	\$283
Per Capita Expenditures:	<b>\$616</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$29,534</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>63.78%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$212,309</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$393</b>	\$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:	<b>\$85,205</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$127,104</b>	\$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:	<b>\$244,650</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$453</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$554,203</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,026</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$82,642</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$98,909</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$153</b>	\$520	\$198
Per Capita Expenditures:	<b>\$183</b>	\$519	\$219
Operating Income (loss):	<b>-\$16,267</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>543.87%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$537,936</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$996</b>	\$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:	<b>\$238,000</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$1,345</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$666,969</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$3,768</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$19,806</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$49,366</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$112</b>	\$520	\$198
Per Capita Expenditures:	<b>\$279</b>	\$519	\$219
Operating Income (loss):	<b>-\$29,560</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>1284.13%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$633,924</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$3,581</b>	\$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:	<b>\$335,284</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$244</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$744,569</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$620,744</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$543</b>	\$721	\$564
Per Capita Expenditures:	<b>\$452</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$123,825</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>73.96%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$459,109</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$335</b>	\$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:	<b>\$453,126</b>	\$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:	<b>\$744,479</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$543</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$914,081</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$666</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$907,240</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,090,072</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$661</b>	\$427	\$282
Per Capita Expenditures:	<b>\$795</b>	\$403	\$271
Operating Income (loss):	<b>-\$182,832</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>67.08%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$731,249</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$533</b>	\$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

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$7,567</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$28</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$13,883</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$52</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$25,855</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$34,523</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$96</b>	\$520	\$198
Per Capita Expenditures:	<b>\$129</b>	\$519	\$219
Operating Income (loss):	<b>-\$8,668</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>19.96%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$6,890</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$26</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Olmsted Village**

Unit Code: **077/035/32** County: **PULASKI**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$547,000**

Equalized Assessed Valuation: **\$1,013,625**

Population: **267**

Employees:

    Full Time: **2**

    Part Time: **2**

    Salaries Paid: **\$70,965**

#### 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:	<b>\$73,909</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$277</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$209,729</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$217,994</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$786</b>	\$581	\$283
Per Capita Expenditures:	<b>\$816</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>-\$8,265</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>30.11%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$65,644</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$246</b>	\$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:	<b>\$65,644</b>	\$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:	<b>\$287,892</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$1,078</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,339,052</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$5,015</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$129,045</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$161,692</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$483</b>	\$520	\$198
Per Capita Expenditures:	<b>\$606</b>	\$519	\$219
Operating Income (loss):	<b>-\$32,647</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>807.96%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$1,306,405</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$4,893</b>	\$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:	<b>\$5,587,713</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$663</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$5,516,555</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$4,830,778</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$655</b>	\$721	\$564
Per Capita Expenditures:	<b>\$573</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$685,777</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>126.16%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$6,094,526</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$723</b>	\$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:	<b>\$2,276,610</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$3,817,919</b>	\$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:	<b>\$1,688,411</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$200</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.51%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$10,278,454</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,220</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$2,287,168</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$2,370,404</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$271</b>	\$427	\$282
Per Capita Expenditures:	<b>\$281</b>	\$403	\$271
Operating Income (loss):	<b>-\$83,236</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>437.45%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$10,369,404</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,231</b>	\$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: **Olympia Fields Village**

Unit Code: **016/420/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,442,048**

Equalized Assessed Valuation: **\$180,969,790**

Population: **4,800**

Employees:

    Full Time: **45**

    Part Time:

    Salaries Paid: **\$2,340,659**

#### Blended Component Units

Number Submitted = 1  
Police Pension Board

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$2,202,603</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$459</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$4,534,468</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$4,681,770</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$945</b>	\$721	\$564
Per Capita Expenditures:	<b>\$975</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$147,302</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>43.50%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$2,036,779</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$424</b>	\$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:	<b>\$881,271</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$629,863</b>	\$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:	<b>\$4,244,825</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$884</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.91%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$6,128,397</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,277</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$1,810,556</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$1,885,050</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$377</b>	\$427	\$282
Per Capita Expenditures:	<b>\$393</b>	\$403	\$271
Operating Income (loss):	<b>-\$74,494</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>321.15%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$6,053,903</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,261</b>	\$1,396	\$1,067



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Omaha Village**

Unit Code: **030/030/32** County: **GALLATIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$249,950**

Equalized Assessed Valuation: **\$775,984**

Population: **275**

Employees:

    Full Time: **1**

    Part Time: **3**

    Salaries Paid: **\$38,905**

#### 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:	<b>\$414,205</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$1,506</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$96,461</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$118,214</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$351</b>	\$581	\$283
Per Capita Expenditures:	<b>\$430</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>-\$21,753</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>347.84%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$411,192</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$1,495</b>	\$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:	<b>\$279,672</b>	\$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:	\$524,352	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,907	\$2,071	\$745
Revenue Collected During FY 08:	\$52,451	\$206,165	\$79,162
Expenditures During FY 08:	\$66,423	\$201,484	\$88,676
Per Capita Revenue:	\$191	\$520	\$198
Per Capita Expenditures:	\$242	\$519	\$219
Operating Income (loss):	-\$13,972	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	768.33%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$510,350	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,856	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Onarga Village**

Unit Code: **038/085/32** County: **IROQUOIS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,683,751**

Equalized Assessed Valuation: **\$10,299,950**

Population: **1,438**

Employees:

    Full Time: **4**

    Part Time: **43**

    Salaries Paid: **\$232,417**

#### 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:	<b>\$586,053</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$408</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$676,117</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$677,838</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$470</b>	\$721	\$564
Per Capita Expenditures:	<b>\$471</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$1,721</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>97.71%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$662,332</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$461</b>	\$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:	<b>\$402</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$627,492</b>	\$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:	<b>\$169,034</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$118</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,063,006</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$739</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$215,745</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$117,882</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$150</b>	\$427	\$282
Per Capita Expenditures:	<b>\$82</b>	\$403	\$271
Operating Income (loss):	<b>\$97,863</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>984.77%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$1,160,869</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$807</b>	\$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

Number Submitted = 2  
 Friends of the Greig Memorial Library and Oneida  
 Greig Memorial Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$335,630</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$446</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$227,254</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$200,154</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$302</b>	\$581	\$283
Per Capita Expenditures:	<b>\$266</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>\$27,100</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>104.25%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$208,655</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$277</b>	\$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:	<b>\$69,191</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$204,170</b>	\$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:	<b>\$857,607</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$1,140</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$380,739</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$506</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$156,442</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$171,770</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$208</b>	\$520	\$198
Per Capita Expenditures:	<b>\$228</b>	\$519	\$219
Operating Income (loss):	<b>-\$15,328</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>246.50%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$423,411</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$563</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Oquawka Village**

Unit Code: **036/035/32** County: **HENDERSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,152,500**

Equalized Assessed Valuation: **\$9,959,624**

Population: **1,539**

Employees:

    Full Time: **2**

    Part Time: **24**

    Salaries Paid: **\$129,331**

#### 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:	<b>\$555,166</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$361</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$426,474</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$480,487</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$277</b>	\$721	\$564
Per Capita Expenditures:	<b>\$312</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$54,013</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>120.82%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$580,521</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$377</b>	\$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:	<b>\$16,153</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$564,368</b>	\$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:	<b>\$131,930</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$86</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.00%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$564,705</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$367</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$129,588</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$106,828</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$84</b>	\$427	\$282
Per Capita Expenditures:	<b>\$69</b>	\$403	\$271
Operating Income (loss):	<b>\$22,760</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>549.92%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$587,465</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$382</b>	\$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:	\$461,229	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$577	\$666	\$444
Revenue Collected During FY 08:	\$343,585	\$254,229	\$117,702
Expenditures During FY 08:	\$321,474	\$232,039	\$106,311
Per Capita Revenue:	\$429	\$581	\$283
Per Capita Expenditures:	\$402	\$540	\$267
Revenues over (under) Expenditures:	\$22,111	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	145.28%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$467,045	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$584	\$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:	\$116,051	\$37,131	\$
Total Unrestricted Net Assets:	\$440,600	\$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:	<b>\$1,737,796</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$2,172</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,258,282</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,573</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$174,016</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$279,993</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$218</b>	\$520	\$198
Per Capita Expenditures:	<b>\$350</b>	\$519	\$219
Operating Income (loss):	<b>-\$105,977</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>440.46%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>\$1,233,266</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>\$1,542</b>	\$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:	<b>\$3,677,093</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$881</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>6.66%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>-\$3,196,690</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>-\$766</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$915,769</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$849,727</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$219</b>	\$427	\$282
Per Capita Expenditures:	<b>\$204</b>	\$403	\$271
Operating Income (loss):	<b>\$66,042</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>-368.43%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>-\$3,130,648</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>-\$750</b>	\$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:	<b>\$243,025</b>	\$385,902	\$36,500
Per Capita Debt:	<b>\$792</b>	\$841	\$106
General Obligation Debt over EAV:	<b>0.00%</b>	0.38%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>-\$148,589</b>	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	<b>-\$484</b>	\$2,071	\$745
Revenue Collected During FY 08:	<b>\$95,835</b>	\$206,165	\$79,162
Expenditures During FY 08:	<b>\$107,238</b>	\$201,484	\$88,676
Per Capita Revenue:	<b>\$312</b>	\$520	\$198
Per Capita Expenditures:	<b>\$349</b>	\$519	\$219
Operating Income (loss):	<b>-\$11,403</b>	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	<b>-149.19%</b>	404.24%	297.27%
Ending Retained Earnings for FY 08:	<b>-\$159,992</b>	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	<b>-\$521</b>	\$2,084	\$759



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Orion Village**

Unit Code: **037/075/32** County: **HENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,436,900**

Equalized Assessed Valuation: **\$27,094,363**

Population: **1,711**

Employees:

    Full Time: **4**

    Part Time: **5**

    Salaries Paid: **\$247,482**

#### 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:	<b>\$523,576</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$306</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$734,690</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$754,366</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$429</b>	\$721	\$564
Per Capita Expenditures:	<b>\$441</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$19,676</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>62.31%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$470,060</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$275</b>	\$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:	<b>\$178,193</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$318,465</b>	\$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:	<b>\$3,921,497</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$2,292</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>2.72%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$2,667,339</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$1,559</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$676,394</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$528,568</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$395</b>	\$427	\$282
Per Capita Expenditures:	<b>\$309</b>	\$403	\$271
Operating Income (loss):	<b>\$147,826</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>542.44%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$2,867,156</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$1,676</b>	\$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:	<b>\$279,532</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$38</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$4,763,036</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$5,652,584</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$652</b>	\$721	\$564
Per Capita Expenditures:	<b>\$774</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>-\$889,548</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>-8.21%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>-\$464,014</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>-\$64</b>	\$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:	<b>\$2,763,372</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>-\$980,116</b>	\$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:	<b>\$3,251,607</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$445</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>0.20%</b>	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:	<b>0.00%</b>	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 Greater than 25,000

#### Local Government Profile

Unit Name: **Orland Park Village**

Unit Code: **016/425/32** County: **COOK**

Fiscal Year End: **9/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$127,802,903**

Equalized Assessed Valuation: **\$2,357,090,262**

Population: **56,876**

Employees:

    Full Time: **304**

    Part Time: **821**

    Salaries Paid: **\$24,794,136**

#### Blended Component Units

Number Submitted = 1  
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$21,178,404</b>	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	<b>\$372</b>	\$420	\$380
Revenue Collected During FY 08:	<b>\$57,036,735</b>	\$47,279,441	\$36,812,097
Expenditures During FY 08:	<b>\$58,952,297</b>	\$46,868,184	\$35,335,224
Per Capita Revenue:	<b>\$1,003</b>	\$910	\$884
Per Capita Expenditures:	<b>\$1,037</b>	\$894	\$899
Revenues over (under) Expenditures:	<b>-\$1,915,562</b>	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	<b>33.65%</b>	48.74%	43.68%
Ending Fund Balance for FY 08:	<b>\$19,839,549</b>	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	<b>\$349</b>	\$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:	<b>\$19,924,747</b>	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	<b>\$2,537,968</b>	\$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:	<b>\$95,715,531</b>	\$74,451,458	\$47,444,580
Per Capita Debt:	<b>\$1,683</b>	\$1,334	\$1,078
General Obligation Debt over EAV:	<b>4.00%</b>	3.78%	2.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$142,219,967</b>	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	<b>\$2,501</b>	\$1,214	\$976
Revenue Collected During FY 08:	<b>\$19,206,136</b>	\$17,114,858	\$9,875,533
Expenditures During FY 08:	<b>\$18,488,478</b>	\$16,245,069	\$9,219,236
Per Capita Revenue:	<b>\$338</b>	\$312	\$227
Per Capita Expenditures:	<b>\$325</b>	\$294	\$237
Operating Income (loss):	<b>\$717,658</b>	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	<b>841.01%</b>	470.48%	420.59%
Ending Retained Earnings for FY 08:	<b>\$155,489,824</b>	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	<b>\$2,734</b>	\$1,247	\$998



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Oswego Village**

Unit Code: **047/025/32** County: **KENDALL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$35,349,713**

Equalized Assessed Valuation: **\$835,403,862**

Population: **19,956**

Employees:

    Full Time: **122**

    Part Time: **19**

    Salaries Paid: **\$14,414,746**

#### 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:	<b>\$6,780,078</b>	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	<b>\$340</b>	\$548	\$381
Revenue Collected During FY 08:	<b>\$12,880,097</b>	\$5,252,094	\$2,318,995
Expenditures During FY 08:	<b>\$12,146,428</b>	\$5,218,323	\$2,340,819
Per Capita Revenue:	<b>\$645</b>	\$721	\$564
Per Capita Expenditures:	<b>\$609</b>	\$706	\$556
Revenues over (under) Expenditures:	<b>\$733,669</b>	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	<b>62.93%</b>	87.61%	68.63%
Ending Fund Balance for FY 08:	<b>\$7,643,203</b>	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	<b>\$383</b>	\$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:	<b>\$2,271,727</b>	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	<b>\$6,193,562</b>	\$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:	<b>\$34,286,312</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$1,718</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>2.22%</b>	1.69%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$43,485,989</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$2,179</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$10,003,284</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$8,542,454</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$501</b>	\$427	\$282
Per Capita Expenditures:	<b>\$428</b>	\$403	\$271
Operating Income (loss):	<b>\$1,460,830</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>521.91%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$44,584,037</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$2,234</b>	\$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:	<b>\$13,596,337</b>	\$7,762,020	\$1,837,009
Per Capita Debt:	<b>\$562</b>	\$1,174	\$528
General Obligation Debt over EAV:	<b>1.47%</b>	1.69%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$17,641,414</b>	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	<b>\$729</b>	\$1,329	\$992
Revenue Collected During FY 08:	<b>\$4,281,675</b>	\$2,601,339	\$1,061,685
Expenditures During FY 08:	<b>\$4,696,240</b>	\$2,427,439	\$1,076,743
Per Capita Revenue:	<b>\$177</b>	\$427	\$282
Per Capita Expenditures:	<b>\$194</b>	\$403	\$271
Operating Income (loss):	<b>-\$414,565</b>	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	<b>375.34%</b>	397.74%	331.71%
Ending Retained Earnings for FY 08:	<b>\$17,626,849</b>	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	<b>\$728</b>	\$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 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:	<b>\$88,005</b>	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	<b>\$338</b>	\$666	\$444
Revenue Collected During FY 08:	<b>\$57,088</b>	\$254,229	\$117,702
Expenditures During FY 08:	<b>\$93,445</b>	\$232,039	\$106,311
Per Capita Revenue:	<b>\$220</b>	\$581	\$283
Per Capita Expenditures:	<b>\$359</b>	\$540	\$267
Revenues over (under) Expenditures:	<b>-\$36,357</b>	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	<b>55.27%</b>	286.45%	165.93%
Ending Fund Balance for FY 08:	<b>\$51,648</b>	\$280,303	\$171,795
Per Capita Ending Fund Balance:	<b>\$199</b>	\$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:	<b>\$9,546</b>	\$37,131	\$
Total Unrestricted Net Assets:	<b>\$42,102</b>	\$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:	\$24,875	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$96	\$2,071	\$745
Revenue Collected During FY 08:	\$34,886	\$206,165	\$79,162
Expenditures During FY 08:	\$28,001	\$201,484	\$88,676
Per Capita Revenue:	\$134	\$520	\$198
Per Capita Expenditures:	\$108	\$519	\$219
Operating Income (loss):	\$6,885	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	113.42%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$31,760	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$122	\$2,084	\$759