



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dahlgren Village**

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

Fiscal Year End: **3/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$749,500**

Equalized Assessed Valuation: **\$1,950,685**

Population: **525**

Employees:

 Full Time: **2**

 Part Time: **1**

 Salaries Paid: **\$80,624**

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 09:	\$182,913	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$348	\$707	\$463
Revenue Collected During FY 09:	\$147,876	\$256,671	\$120,052
Expenditures During FY 09:	\$139,389	\$279,368	\$115,323
Per Capita Revenue:	\$282	\$580	\$289
Per Capita Expenditures:	\$266	\$656	\$281
Revenues over (under) Expenditures:	\$8,487	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	141.71%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$197,528	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$376	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$140,660	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$413,658	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$788	\$1,970	\$755
Revenue Collected During FY 09:	\$376,778	\$185,909	\$80,135
Expenditures During FY 09:	\$356,601	\$213,539	\$91,745
Per Capita Revenue:	\$718	\$382	\$198
Per Capita Expenditures:	\$679	\$515	\$226
Operating Income (loss):	\$20,177	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	118.85%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$423,835	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$807	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$7,846,130	\$2,018,462
Per Capita Debt:	\$	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,402,132	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,275	\$1,386	\$1,061
Revenue Collected During FY 09:	\$208,827	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$297,279	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$190	\$412	\$278
Per Capita Expenditures:	\$270	\$418	\$278
Operating Income (loss):	-\$88,452	-\$286	\$
Ratio of Retained Earnings to Expenditures:	441.90%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,313,680	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,194	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$110,000	\$477,034	\$40,237
Per Capita Debt:	\$183	\$1,068	\$110
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 09:	\$96,077	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$160	\$1,970	\$755
Revenue Collected During FY 09:	\$107,774	\$185,909	\$80,135
Expenditures During FY 09:	\$155,091	\$213,539	\$91,745
Per Capita Revenue:	\$180	\$382	\$198
Per Capita Expenditures:	\$258	\$515	\$226
Operating Income (loss):	-\$47,317	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	31.44%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$48,760	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$81	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dalzell Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,010,450**

Equalized Assessed Valuation: **\$5,719,443**

Population: **717**

Employees:

 Full Time:

 Part Time: **22**

 Salaries Paid: **\$48,374**

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 09:	\$509,722	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$711	\$707	\$463
Revenue Collected During FY 09:	\$401,243	\$256,671	\$120,052
Expenditures During FY 09:	\$592,696	\$279,368	\$115,323
Per Capita Revenue:	\$560	\$580	\$289
Per Capita Expenditures:	\$827	\$656	\$281
Revenues over (under) Expenditures:	-\$191,453	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	53.70%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$318,269	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$444	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,936	\$78,289	\$
Total Unrestricted Net Assets:	\$257,333	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$311,519	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$434	\$1,970	\$755
Revenue Collected During FY 09:	\$177,546	\$185,909	\$80,135
Expenditures During FY 09:	\$182,771	\$213,539	\$91,745
Per Capita Revenue:	\$248	\$382	\$198
Per Capita Expenditures:	\$255	\$515	\$226
Operating Income (loss):	-\$5,225	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	167.58%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$306,294	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$427	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Damiansville Village**

Unit Code: 014/037/32 County: CLINTON

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$228,250

Equalized Assessed Valuation: \$5,981,122

Population: 425

Employees:

 Full Time:

 Part Time: 8

 Salaries Paid: \$12,150

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$262,762	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$618	\$707	\$463
Revenue Collected During FY 09:	\$112,333	\$256,671	\$120,052
Expenditures During FY 09:	\$221,938	\$279,368	\$115,323
Per Capita Revenue:	\$264	\$580	\$289
Per Capita Expenditures:	\$522	\$656	\$281
Revenues over (under) Expenditures:	-\$109,605	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	69.01%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$153,157	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$360	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$153,157	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$953,751	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,244	\$1,970	\$755
Revenue Collected During FY 09:	\$108,639	\$185,909	\$80,135
Expenditures During FY 09:	\$114,565	\$213,539	\$91,745
Per Capita Revenue:	\$256	\$382	\$198
Per Capita Expenditures:	\$270	\$515	\$226
Operating Income (loss):	-\$5,926	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	827.33%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$947,825	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,230	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Danforth Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$242,897**

Equalized Assessed Valuation: **\$5,201,133**

Population: **550**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$25,410**

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 09:	\$203,796	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$371	\$707	\$463
Revenue Collected During FY 09:	\$158,500	\$256,671	\$120,052
Expenditures During FY 09:	\$95,338	\$279,368	\$115,323
Per Capita Revenue:	\$288	\$580	\$289
Per Capita Expenditures:	\$173	\$656	\$281
Revenues over (under) Expenditures:	\$63,162	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	280.01%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$266,958	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$485	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$55,042	\$78,289	\$
Total Unrestricted Net Assets:	\$211,916	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$82,642	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$150	\$1,970	\$755
Revenue Collected During FY 09:	\$51,387	\$185,909	\$80,135
Expenditures During FY 09:	\$37,625	\$213,539	\$91,745
Per Capita Revenue:	\$93	\$382	\$198
Per Capita Expenditures:	\$68	\$515	\$226
Operating Income (loss):	\$13,762	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	256.22%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$96,404	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$175	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Danvers Village**

Unit Code: 064/050/32 County: MCLEAN

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$821,325

Equalized Assessed Valuation: \$14,629,016

Population: 1,183

Employees:

 Full Time: 2

 Part Time: 22

 Salaries Paid: \$210,068

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 09:	\$249,310	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$211	\$543	\$377
Revenue Collected During FY 09:	\$442,917	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$439,864	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$374	\$711	\$550
Per Capita Expenditures:	\$372	\$723	\$559
Revenues over (under) Expenditures:	\$3,053	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	57.37%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$252,363	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$213	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,189	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$154,648	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$7,846,130	\$2,018,462
Per Capita Debt:	\$	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,158,011	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$979	\$1,386	\$1,061
Revenue Collected During FY 09:	\$239,518	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$238,587	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$202	\$412	\$278
Per Capita Expenditures:	\$202	\$418	\$278
Operating Income (loss):	\$931	-\$286	\$
Ratio of Retained Earnings to Expenditures:	485.75%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,158,942	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$980	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Danville City**

Unit Code: 092/030/30 County: VERMILION

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$38,889,899

Equalized Assessed Valuation: \$369,269,481

Population: 33,904

Employees:

 Full Time: 250

 Part Time: 19

 Salaries Paid: \$14,871,231

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 09:	\$7,020,809	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$207	\$428	\$371
Revenue Collected During FY 09:	\$31,676,761	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$30,963,492	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$934	\$887	\$870
Per Capita Expenditures:	\$913	\$899	\$870
Revenues over (under) Expenditures:	\$713,269	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	26.92%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$8,334,477	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$246	\$409	\$337

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:	\$4,226,807	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$10,677,458	\$3,338,496	\$7,633,118



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$17,624,566	\$77,493,581	\$48,137,266
Per Capita Debt:	\$520	\$1,391	\$1,088
General Obligation Debt over EAV:	3.87%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$8,397,933	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$248	\$1,230	\$1,008
Revenue Collected During FY 09:	\$5,995,775	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$5,167,753	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$177	\$307	\$222
Per Capita Expenditures:	\$152	\$312	\$231
Operating Income (loss):	\$828,022	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	175.72%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$9,080,941	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$268	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Darien City**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,960,765**

Equalized Assessed Valuation: **\$1,019,501,921**

Population: **23,615**

Employees:

 Full Time: **77**

 Part Time: **19**

 Salaries Paid: **\$6,953,366**

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 09:	\$4,171,368	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$177	\$543	\$377
Revenue Collected During FY 09:	\$12,148,575	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$12,929,482	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$514	\$711	\$550
Per Capita Expenditures:	\$548	\$723	\$559
Revenues over (under) Expenditures:	-\$780,907	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	21.58%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$2,790,461	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$118	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,036	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$5,492,236	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$10,171,193	\$7,846,130	\$2,018,462
Per Capita Debt:	\$431	\$1,224	\$539
General Obligation Debt over EAV:	0.96%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$6,282,620	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$266	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,581,322	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,955,029	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$152	\$412	\$278
Per Capita Expenditures:	\$167	\$418	\$278
Operating Income (loss):	-\$373,707	-\$286	\$
Ratio of Retained Earnings to Expenditures:	149.40%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$5,908,913	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$250	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Davis Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$187,055**

Equalized Assessed Valuation: **\$2,787,836**

Population: **700**

Employees:

 Full Time: **1**

 Part Time: **17**

 Salaries Paid: **\$62,802**

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 09:	\$784,135	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,120	\$707	\$463
Revenue Collected During FY 09:	\$573,483	\$256,671	\$120,052
Expenditures During FY 09:	\$416,307	\$279,368	\$115,323
Per Capita Revenue:	\$819	\$580	\$289
Per Capita Expenditures:	\$595	\$656	\$281
Revenues over (under) Expenditures:	\$157,176	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	157.60%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$656,096	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$937	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$219,351	\$78,289	\$
Total Unrestricted Net Assets:	\$444,087	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$256,000	\$477,034	\$40,237
Per Capita Debt:	\$366	\$1,068	\$110
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 09:	\$1,032,716	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,475	\$1,970	\$755
Revenue Collected During FY 09:	\$171,331	\$185,909	\$80,135
Expenditures During FY 09:	\$126,581	\$213,539	\$91,745
Per Capita Revenue:	\$245	\$382	\$198
Per Capita Expenditures:	\$181	\$515	\$226
Operating Income (loss):	\$44,750	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1076.53%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,362,681	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,947	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Davis Junction Village**

Unit Code: 071/023/32 County: OGLE

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$20,110,450

Equalized Assessed Valuation: \$39,942,296

Population: 1,848

Employees:

 Full Time: 4

 Part Time: 10

 Salaries Paid: \$212,003

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 09:	\$7,337,205	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$3,970	\$543	\$377
Revenue Collected During FY 09:	\$672,618	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$2,098,517	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$364	\$711	\$550
Per Capita Expenditures:	\$1,136	\$723	\$559
Revenues over (under) Expenditures:	-\$1,425,899	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	301.55%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$6,328,169	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$3,424	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$235,308	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$6,131,887	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$15,721,958	\$7,846,130	\$2,018,462
Per Capita Debt:	\$8,508	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$490,591	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$265	\$1,386	\$1,061
Revenue Collected During FY 09:	\$4,152,982	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,089,079	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$2,247	\$412	\$278
Per Capita Expenditures:	\$589	\$418	\$278
Operating Income (loss):	\$3,063,903	-\$286	\$
Ratio of Retained Earnings to Expenditures:	288.10%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,137,631	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,698	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$189,524	\$477,034	\$40,237
Per Capita Debt:	\$417	\$1,068	\$110
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 09:	\$447,749	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$986	\$1,970	\$755
Revenue Collected During FY 09:	\$240,014	\$185,909	\$80,135
Expenditures During FY 09:	\$342,549	\$213,539	\$91,745
Per Capita Revenue:	\$529	\$382	\$198
Per Capita Expenditures:	\$755	\$515	\$226
Operating Income (loss):	-\$102,535	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	106.41%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$364,503	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$803	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **De Pue Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,229,130**

Equalized Assessed Valuation: **\$9,148,143**

Population: **1,850**

Employees:

 Full Time: **6**

 Part Time: **26**

 Salaries Paid: **\$278,675**

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 09:	\$259,067	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$140	\$543	\$377
Revenue Collected During FY 09:	\$772,624	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$820,644	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$418	\$711	\$550
Per Capita Expenditures:	\$444	\$723	\$559
Revenues over (under) Expenditures:	-\$48,020	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	28.63%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$234,927	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$127	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$284,332	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$569,529	\$7,846,130	\$2,018,462
Per Capita Debt:	\$308	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$224,652	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$121	\$1,386	\$1,061
Revenue Collected During FY 09:	\$412,592	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$369,461	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$223	\$412	\$278
Per Capita Expenditures:	\$200	\$418	\$278
Operating Income (loss):	\$43,131	-\$286	\$
Ratio of Retained Earnings to Expenditures:	52.54%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$194,103	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$105	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$105,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$64	\$1,224	\$539
General Obligation Debt over EAV:	1.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,191,346	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,343	\$1,386	\$1,061
Revenue Collected During FY 09:	\$466,713	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$393,577	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$286	\$412	\$278
Per Capita Expenditures:	\$241	\$418	\$278
Operating Income (loss):	\$73,136	-\$286	\$
Ratio of Retained Earnings to Expenditures:	678.23%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,669,357	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,636	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$74,093,903	\$77,493,581	\$48,137,266
Per Capita Debt:	\$905	\$1,391	\$1,088
General Obligation Debt over EAV:	5.54%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$84,100,747	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$1,027	\$1,230	\$1,008
Revenue Collected During FY 09:	\$21,341,629	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$22,342,845	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$261	\$307	\$222
Per Capita Expenditures:	\$273	\$312	\$231
Operating Income (loss):	-\$1,001,216	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	342.07%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$76,428,889	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$934	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Deer Creek Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,163,550**

Equalized Assessed Valuation: **\$6,203,994**

Population: **605**

Employees:

 Full Time: **2**

 Part Time: **12**

 Salaries Paid: **\$200,773**

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 09:	\$1,148,434	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,898	\$707	\$463
Revenue Collected During FY 09:	\$645,066	\$256,671	\$120,052
Expenditures During FY 09:	\$652,545	\$279,368	\$115,323
Per Capita Revenue:	\$1,066	\$580	\$289
Per Capita Expenditures:	\$1,079	\$656	\$281
Revenues over (under) Expenditures:	-\$7,479	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	161.24%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$1,052,186	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,739	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$234,278	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$393,553	\$477,034	\$40,237
Per Capita Debt:	\$651	\$1,068	\$110
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 09:	\$434,176	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$718	\$1,970	\$755
Revenue Collected During FY 09:	\$148,145	\$185,909	\$80,135
Expenditures During FY 09:	\$277,705	\$213,539	\$91,745
Per Capita Revenue:	\$245	\$382	\$198
Per Capita Expenditures:	\$459	\$515	\$226
Operating Income (loss):	-\$129,560	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	136.25%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$378,385	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$625	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Deer Grove Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$41,490**

Equalized Assessed Valuation: **\$442,590**

Population: **48**

Employees:

 Full Time: **9**

 Part Time:

 Salaries Paid: **\$2,041**

Blended Component Units

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$36,945	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$770	\$707	\$463
Revenue Collected During FY 09:	\$13,138	\$256,671	\$120,052
Expenditures During FY 09:	\$12,159	\$279,368	\$115,323
Per Capita Revenue:	\$274	\$580	\$289
Per Capita Expenditures:	\$253	\$656	\$281
Revenues over (under) Expenditures:	\$979	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	311.90%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$37,924	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$790	\$740	\$482
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$37,924	\$29,718	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$288,751	\$7,846,130	\$2,018,462
Per Capita Debt:	\$89	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$87,082	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$27	\$1,386	\$1,061
Revenue Collected During FY 09:	\$208,002	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$216,478	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$64	\$412	\$278
Per Capita Expenditures:	\$67	\$418	\$278
Operating Income (loss):	-\$8,476	-\$286	\$
Ratio of Retained Earnings to Expenditures:	35.02%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$75,802	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$23	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Deerfield Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$48,399,675**

Equalized Assessed Valuation: **\$1,577,953,846**

Population: **18,420**

Employees:

 Full Time: **106**

 Part Time: **17**

 Salaries Paid: **\$9,296,975**

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 09:	\$18,653,799	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$1,013	\$543	\$377
Revenue Collected During FY 09:	\$15,884,641	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$16,348,881	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$862	\$711	\$550
Per Capita Expenditures:	\$888	\$723	\$559
Revenues over (under) Expenditures:	-\$464,240	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	111.31%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$18,198,331	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$988	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,899,947	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$18,140,003	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$6,775,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$368	\$1,224	\$539
General Obligation Debt over EAV:	0.43%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$22,296,720	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,210	\$1,386	\$1,061
Revenue Collected During FY 09:	\$7,837,950	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$8,906,747	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$426	\$412	\$278
Per Capita Expenditures:	\$484	\$418	\$278
Operating Income (loss):	-\$1,068,797	-\$286	\$
Ratio of Retained Earnings to Expenditures:	273.51%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$24,360,652	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,323	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$43,610,145	\$77,493,581	\$48,137,266
Per Capita Debt:	\$959	\$1,391	\$1,088
General Obligation Debt over EAV:	2.40%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$45,854,463	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$1,008	\$1,230	\$1,008
Revenue Collected During FY 09:	\$9,541,965	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$7,493,617	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$210	\$307	\$222
Per Capita Expenditures:	\$165	\$312	\$231
Operating Income (loss):	\$2,048,348	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	636.25%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$47,677,778	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$1,048	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Deland Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$238,350**

Equalized Assessed Valuation: **\$4,136,256**

Population: **458**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$50,498**

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 09:	\$278,395	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$608	\$707	\$463
Revenue Collected During FY 09:	\$124,075	\$256,671	\$120,052
Expenditures During FY 09:	\$117,280	\$279,368	\$115,323
Per Capita Revenue:	\$271	\$580	\$289
Per Capita Expenditures:	\$256	\$656	\$281
Revenues over (under) Expenditures:	\$6,795	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	243.17%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$285,190	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$623	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$285,191	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$59,000	\$477,034	\$40,237
Per Capita Debt:	\$129	\$1,068	\$110
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 09:	\$346,362	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$756	\$1,970	\$755
Revenue Collected During FY 09:	\$79,886	\$185,909	\$80,135
Expenditures During FY 09:	\$74,966	\$213,539	\$91,745
Per Capita Revenue:	\$174	\$382	\$198
Per Capita Expenditures:	\$164	\$515	\$226
Operating Income (loss):	\$4,920	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	468.59%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$351,282	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$767	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$7,846,130	\$2,018,462
Per Capita Debt:	\$	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$875,586	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$497	\$1,386	\$1,061
Revenue Collected During FY 09:	\$416,903	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$306,063	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$237	\$412	\$278
Per Capita Expenditures:	\$174	\$418	\$278
Operating Income (loss):	\$110,840	-\$286	\$
Ratio of Retained Earnings to Expenditures:	322.30%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$986,426	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$560	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Des Plaines City**

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

Fiscal Year End: **12/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$117,047,847**

Equalized Assessed Valuation: **\$2,628,588,594**

Population: **58,710**

Employees:

 Full Time: **378**

 Part Time: **11**

 Salaries Paid: **\$36,588,224**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$5,192,995	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$88	\$428	\$371
Revenue Collected During FY 09:	\$65,825,452	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$63,628,520	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$1,121	\$887	\$870
Per Capita Expenditures:	\$1,084	\$899	\$870
Revenues over (under) Expenditures:	\$2,196,932	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	13.69%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$8,707,827	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$148	\$409	\$337

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:	\$3,610,610	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$4,596,148	\$3,338,496	\$7,633,118



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$81,578,820	\$77,493,581	\$48,137,266
Per Capita Debt:	\$1,390	\$1,391	\$1,088
General Obligation Debt over EAV:	2.92%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$37,788,357	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$644	\$1,230	\$1,008
Revenue Collected During FY 09:	\$11,243,154	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$12,773,957	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$192	\$307	\$222
Per Capita Expenditures:	\$218	\$312	\$231
Operating Income (loss):	-\$1,530,803	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	284.70%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$36,367,284	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$619	\$1,241	\$1,040



FISCAL YEAR 2009

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 09:	\$19,278	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$207	\$707	\$463
Revenue Collected During FY 09:	\$19,241	\$256,671	\$120,052
Expenditures During FY 09:	\$19,879	\$279,368	\$115,323
Per Capita Revenue:	\$207	\$580	\$289
Per Capita Expenditures:	\$214	\$656	\$281
Revenues over (under) Expenditures:	-\$638	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	93.77%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$18,640	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$200	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$95,001	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dewitt Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$56,660**

Equalized Assessed Valuation: **\$1,842,646**

Population: **188**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$14,870**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$63,345	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$337	\$707	\$463
Revenue Collected During FY 09:	\$59,764	\$256,671	\$120,052
Expenditures During FY 09:	\$52,141	\$279,368	\$115,323
Per Capita Revenue:	\$318	\$580	\$289
Per Capita Expenditures:	\$277	\$656	\$281
Revenues over (under) Expenditures:	\$7,623	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	136.11%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$70,968	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$377	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,623	\$78,289	\$
Total Unrestricted Net Assets:	\$56,345	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$80,522	\$477,034	\$40,237
Per Capita Debt:	\$428	\$1,068	\$110
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 09:	\$20,531	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$109	\$1,970	\$755
Revenue Collected During FY 09:	\$40,972	\$185,909	\$80,135
Expenditures During FY 09:	\$50,005	\$213,539	\$91,745
Per Capita Revenue:	\$218	\$382	\$198
Per Capita Expenditures:	\$266	\$515	\$226
Operating Income (loss):	-\$9,033	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	22.99%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$11,498	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$61	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Diamond Village**

Unit Code: 032/030/32 County: GRUNDY

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$12,484,800

Equalized Assessed Valuation: \$49,444,860

Population: 1,396

Employees:

 Full Time: 4

 Part Time: 14

 Salaries Paid: \$312,799

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$986,430	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$707	\$543	\$377
Revenue Collected During FY 09:	\$756,237	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$619,369	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$542	\$711	\$550
Per Capita Expenditures:	\$444	\$723	\$559
Revenues over (under) Expenditures:	\$136,868	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	181.36%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,123,298	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$805	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,123,298	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$5,581,279	\$7,846,130	\$2,018,462
Per Capita Debt:	\$3,998	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,371,763	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$983	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,242,249	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$6,684,599	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$890	\$412	\$278
Per Capita Expenditures:	\$4,788	\$418	\$278
Operating Income (loss):	-\$5,442,350	-\$286	\$
Ratio of Retained Earnings to Expenditures:	-60.90%	385.02%	322.51%
Ending Retained Earnings for FY 09:	-\$4,070,587	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	-\$2,916	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dieterich Village

Unit Code: 025/020/32 County: EFFINGHAM

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,471,600

Equalized Assessed Valuation: \$7,154,663

Population: 591

Employees:

 Full Time: 4

 Part Time: 2

 Salaries Paid: \$121,860

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 09:	\$1,739,533	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$2,943	\$707	\$463
Revenue Collected During FY 09:	\$536,436	\$256,671	\$120,052
Expenditures During FY 09:	\$740,248	\$279,368	\$115,323
Per Capita Revenue:	\$908	\$580	\$289
Per Capita Expenditures:	\$1,253	\$656	\$281
Revenues over (under) Expenditures:	-\$203,812	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	251.40%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$1,861,001	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$3,149	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$270,444	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$493,191	\$477,034	\$40,237
Per Capita Debt:	\$835	\$1,068	\$110
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 09:	\$601,288	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,017	\$1,970	\$755
Revenue Collected During FY 09:	\$128,687	\$185,909	\$80,135
Expenditures During FY 09:	\$160,369	\$213,539	\$91,745
Per Capita Revenue:	\$218	\$382	\$198
Per Capita Expenditures:	\$271	\$515	\$226
Operating Income (loss):	-\$31,682	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	365.86%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$586,723	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$993	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Divernon Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,858,300**

Equalized Assessed Valuation: **\$13,059,081**

Population: **1,201**

Employees:

 Full Time: **7**

 Part Time: **25**

 Salaries Paid: **\$344,023**

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 09:	\$337,250	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$281	\$543	\$377
Revenue Collected During FY 09:	\$373,792	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$497,513	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$311	\$711	\$550
Per Capita Expenditures:	\$414	\$723	\$559
Revenues over (under) Expenditures:	-\$123,721	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	42.92%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$213,529	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$178	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,904	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$213,529	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$242,528	\$7,846,130	\$2,018,462
Per Capita Debt:	\$202	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,872,874	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,559	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,067,282	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,133,242	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$889	\$412	\$278
Per Capita Expenditures:	\$944	\$418	\$278
Operating Income (loss):	-\$65,960	-\$286	\$
Ratio of Retained Earnings to Expenditures:	159.45%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,806,914	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,505	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dix Village**

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

Fiscal Year End: **6/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$267,939**

Equalized Assessed Valuation: **\$3,856,307**

Population: **500**

Employees:

 Full Time: **9**

 Part Time:

 Salaries Paid: **\$8,040**

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 09:	\$148,238	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$296	\$707	\$463
Revenue Collected During FY 09:	\$100,218	\$256,671	\$120,052
Expenditures During FY 09:	\$100,702	\$279,368	\$115,323
Per Capita Revenue:	\$200	\$580	\$289
Per Capita Expenditures:	\$201	\$656	\$281
Revenues over (under) Expenditures:	-\$484	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	146.72%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$147,754	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$296	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$34,389,495	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,288	\$1,224	\$539
General Obligation Debt over EAV:	6.80%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$16,484,700	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,097	\$1,386	\$1,061
Revenue Collected During FY 09:	\$5,480,984	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$4,840,159	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$365	\$412	\$278
Per Capita Expenditures:	\$322	\$418	\$278
Operating Income (loss):	\$640,825	-\$286	\$
Ratio of Retained Earnings to Expenditures:	313.84%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$15,190,525	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,010	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dongola Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$973,050**

Equalized Assessed Valuation: **\$3,521,747**

Population: **798**

Employees:

 Full Time: **3**

 Part Time: **16**

 Salaries Paid: **\$148,088**

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 09:	\$145,852	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$183	\$707	\$463
Revenue Collected During FY 09:	\$425,866	\$256,671	\$120,052
Expenditures During FY 09:	\$525,841	\$279,368	\$115,323
Per Capita Revenue:	\$534	\$580	\$289
Per Capita Expenditures:	\$659	\$656	\$281
Revenues over (under) Expenditures:	-\$99,975	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	8.72%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$45,877	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$57	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$94,149	\$78,289	\$
Total Unrestricted Net Assets:	-\$48,272	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$1,479,297	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,854	\$1,970	\$755
Revenue Collected During FY 09:	\$235,279	\$185,909	\$80,135
Expenditures During FY 09:	\$267,204	\$213,539	\$91,745
Per Capita Revenue:	\$295	\$382	\$198
Per Capita Expenditures:	\$335	\$515	\$226
Operating Income (loss):	-\$31,925	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	541.67%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,447,372	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,814	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Donnellson Village**

Unit Code: **068/025/32** County: **MONTGOME**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$738,650**

Equalized Assessed Valuation: **\$871,638**

Population: **243**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$29,205**

Blended Component Units

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$101,391	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$417	\$707	\$463
Revenue Collected During FY 09:	\$99,429	\$256,671	\$120,052
Expenditures During FY 09:	\$83,997	\$279,368	\$115,323
Per Capita Revenue:	\$409	\$580	\$289
Per Capita Expenditures:	\$346	\$656	\$281
Revenues over (under) Expenditures:	\$15,432	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	156.88%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$131,773	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$542	\$740	\$482
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$131,773	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$499,000	\$477,034	\$40,237
Per Capita Debt:	\$2,053	\$1,068	\$110
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 09:	\$1,436,797	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$5,913	\$1,970	\$755
Revenue Collected During FY 09:	\$123,133	\$185,909	\$80,135
Expenditures During FY 09:	\$183,687	\$213,539	\$91,745
Per Capita Revenue:	\$507	\$382	\$198
Per Capita Expenditures:	\$756	\$515	\$226
Operating Income (loss):	-\$60,554	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	749.23%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,376,243	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$5,664	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Donovan Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$279,495**

Equalized Assessed Valuation: **\$2,183,314**

Population: **351**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$13,684**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$222,724	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$635	\$707	\$463
Revenue Collected During FY 09:	\$86,103	\$256,671	\$120,052
Expenditures During FY 09:	\$74,841	\$279,368	\$115,323
Per Capita Revenue:	\$245	\$580	\$289
Per Capita Expenditures:	\$213	\$656	\$281
Revenues over (under) Expenditures:	\$11,262	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	312.64%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$233,986	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$667	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$233,986	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$19,000	\$477,034	\$40,237
Per Capita Debt:	\$54	\$1,068	\$110
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 09:	\$21,519	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$61	\$1,970	\$755
Revenue Collected During FY 09:	\$43,725	\$185,909	\$80,135
Expenditures During FY 09:	\$55,947	\$213,539	\$91,745
Per Capita Revenue:	\$125	\$382	\$198
Per Capita Expenditures:	\$159	\$515	\$226
Operating Income (loss):	-\$12,222	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	16.62%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$9,297	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$26	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$166,342	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,109	\$1,970	\$755
Revenue Collected During FY 09:	\$84,212	\$185,909	\$80,135
Expenditures During FY 09:	\$71,611	\$213,539	\$91,745
Per Capita Revenue:	\$561	\$382	\$198
Per Capita Expenditures:	\$477	\$515	\$226
Operating Income (loss):	\$12,601	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	232.20%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$166,279	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,109	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$123,813	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$720	\$1,970	\$755
Revenue Collected During FY 09:	\$20,532	\$185,909	\$80,135
Expenditures During FY 09:	\$43,046	\$213,539	\$91,745
Per Capita Revenue:	\$119	\$382	\$198
Per Capita Expenditures:	\$250	\$515	\$226
Operating Income (loss):	-\$22,514	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	306.36%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$131,876	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$767	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dowell Village**

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

Fiscal Year End: **6/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$663,355**

Equalized Assessed Valuation: **\$1,174,087**

Population: **530**

Employees:

 Full Time: **4**

 Part Time: **2**

 Salaries Paid: **\$103,572**

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 09:	\$416,682	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$786	\$707	\$463
Revenue Collected During FY 09:	\$182,737	\$256,671	\$120,052
Expenditures During FY 09:	\$187,265	\$279,368	\$115,323
Per Capita Revenue:	\$345	\$580	\$289
Per Capita Expenditures:	\$353	\$656	\$281
Revenues over (under) Expenditures:	-\$4,528	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	220.09%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$412,154	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$778	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$412,154	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$57,000	\$477,034	\$40,237
Per Capita Debt:	\$108	\$1,068	\$110
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 09:	\$846,317	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,597	\$1,970	\$755
Revenue Collected During FY 09:	\$339,126	\$185,909	\$80,135
Expenditures During FY 09:	\$364,008	\$213,539	\$91,745
Per Capita Revenue:	\$640	\$382	\$198
Per Capita Expenditures:	\$687	\$515	\$226
Operating Income (loss):	-\$24,882	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	225.66%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$821,435	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,550	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Downers Grove Village**

Unit Code: 022/042/32 County: DUPAGE

Fiscal Year End: 12/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$108,167,456

Equalized Assessed Valuation: \$2,549,832,438

Population: 49,681

Employees:

 Full Time: 320

 Part Time: 47

 Salaries Paid: \$31,658,416

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 09:	\$17,457,076	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$351	\$428	\$371
Revenue Collected During FY 09:	\$43,203,754	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$42,427,373	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$870	\$887	\$870
Per Capita Expenditures:	\$854	\$899	\$870
Revenues over (under) Expenditures:	\$776,381	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	39.40%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$16,718,221	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$337	\$409	\$337

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:	\$31,785,611	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	-\$9,618,498	\$3,338,496	\$7,633,118



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$76,023,000	\$77,493,581	\$48,137,266
Per Capita Debt:	\$1,530	\$1,391	\$1,088
General Obligation Debt over EAV:	2.79%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$34,107,913	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$687	\$1,230	\$1,008
Revenue Collected During FY 09:	\$8,934,716	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$8,655,371	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$180	\$307	\$222
Per Capita Expenditures:	\$174	\$312	\$231
Operating Income (loss):	\$279,345	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	390.71%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$33,817,328	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$681	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Downs Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,873,318**

Equalized Assessed Valuation: **\$13,224,332**

Population: **776**

Employees:

 Full Time:

 Part Time: **19**

 Salaries Paid: **\$132,531**

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 09:	\$471,139	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$607	\$707	\$463
Revenue Collected During FY 09:	\$564,504	\$256,671	\$120,052
Expenditures During FY 09:	\$782,953	\$279,368	\$115,323
Per Capita Revenue:	\$727	\$580	\$289
Per Capita Expenditures:	\$1,009	\$656	\$281
Revenues over (under) Expenditures:	-\$218,449	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	27.34%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$214,070	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$276	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$548,038	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$326,023	\$477,034	\$40,237
Per Capita Debt:	\$420	\$1,068	\$110
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 09:	\$282,645	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$364	\$1,970	\$755
Revenue Collected During FY 09:	\$126,221	\$185,909	\$80,135
Expenditures During FY 09:	\$162,818	\$213,539	\$91,745
Per Capita Revenue:	\$163	\$382	\$198
Per Capita Expenditures:	\$210	\$515	\$226
Operating Income (loss):	-\$36,597	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	146.99%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$239,328	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$308	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Du Bois Village**

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

Fiscal Year End: **6/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$148,625**

Equalized Assessed Valuation: **\$1,518,629**

Population: **225**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$13,714**

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 09:	\$52,964	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$235	\$707	\$463
Revenue Collected During FY 09:	\$53,447	\$256,671	\$120,052
Expenditures During FY 09:	\$46,343	\$279,368	\$115,323
Per Capita Revenue:	\$238	\$580	\$289
Per Capita Expenditures:	\$206	\$656	\$281
Revenues over (under) Expenditures:	\$7,104	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	129.62%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$60,068	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$267	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$86,144	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$141,000	\$477,034	\$40,237
Per Capita Debt:	\$627	\$1,068	\$110
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 09:	\$831,937	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$3,697	\$1,970	\$755
Revenue Collected During FY 09:	\$84,772	\$185,909	\$80,135
Expenditures During FY 09:	\$113,490	\$213,539	\$91,745
Per Capita Revenue:	\$377	\$382	\$198
Per Capita Expenditures:	\$504	\$515	\$226
Operating Income (loss):	-\$28,718	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	707.74%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$803,219	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$3,570	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$5,923,422	\$7,846,130	\$2,018,462
Per Capita Debt:	\$891	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,568,588	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$537	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,409,626	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,341,903	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$362	\$412	\$278
Per Capita Expenditures:	\$352	\$418	\$278
Operating Income (loss):	\$67,723	-\$286	\$
Ratio of Retained Earnings to Expenditures:	155.27%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,636,311	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$547	\$1,406	\$1,073



FISCAL YEAR 2009

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 09:	\$111,661	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$426	\$707	\$463
Revenue Collected During FY 09:	\$77,976	\$256,671	\$120,052
Expenditures During FY 09:	\$54,220	\$279,368	\$115,323
Per Capita Revenue:	\$298	\$580	\$289
Per Capita Expenditures:	\$207	\$656	\$281
Revenues over (under) Expenditures:	\$23,756	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	249.75%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$135,417	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$517	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$135,417	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$7,846,130	\$2,018,462
Per Capita Debt:	\$	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,770,601	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,340	\$1,386	\$1,061
Revenue Collected During FY 09:	\$366,713	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$208,733	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$278	\$412	\$278
Per Capita Expenditures:	\$158	\$418	\$278
Operating Income (loss):	\$157,980	-\$286	\$
Ratio of Retained Earnings to Expenditures:	923.95%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,928,581	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,460	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Dupo Village**

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

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,051,826

Equalized Assessed Valuation: \$44,031,415

Population: 3,933

Employees:

 Full Time: 16

 Part Time: 2

 Salaries Paid: \$1,193,652

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 09:	-\$431,018	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	-\$110	\$543	\$377
Revenue Collected During FY 09:	\$2,232,382	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,935,655	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$568	\$711	\$550
Per Capita Expenditures:	\$492	\$723	\$559
Revenues over (under) Expenditures:	\$296,727	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	38.63%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$747,719	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$190	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,296,675	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,784,652	\$7,846,130	\$2,018,462
Per Capita Debt:	\$962	\$1,224	\$539
General Obligation Debt over EAV:	2.08%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$5,740,548	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,460	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,132,370	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,655,467	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$796	\$412	\$278
Per Capita Expenditures:	\$675	\$418	\$278
Operating Income (loss):	\$476,903	-\$286	\$
Ratio of Retained Earnings to Expenditures:	233.95%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$6,212,384	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,580	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Durand Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,082,034**

Equalized Assessed Valuation: **\$20,702,348**

Population: **1,100**

Employees:

 Full Time: **4**

 Part Time: **31**

 Salaries Paid: **\$262,911**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$806,644	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$733	\$543	\$377
Revenue Collected During FY 09:	\$539,942	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$580,527	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$491	\$711	\$550
Per Capita Expenditures:	\$528	\$723	\$559
Revenues over (under) Expenditures:	-\$40,585	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	131.96%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$766,059	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$696	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$104,755	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$661,304	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,292,535	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,175	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,428,158	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,298	\$1,386	\$1,061
Revenue Collected During FY 09:	\$470,014	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$378,826	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$427	\$412	\$278
Per Capita Expenditures:	\$344	\$418	\$278
Operating Income (loss):	\$91,188	-\$286	\$
Ratio of Retained Earnings to Expenditures:	401.07%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,519,346	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,381	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$9,347,034	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,142	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$4,955,428	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,136	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,737,870	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,892,637	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$398	\$412	\$278
Per Capita Expenditures:	\$434	\$418	\$278
Operating Income (loss):	-\$154,767	-\$286	\$
Ratio of Retained Earnings to Expenditures:	253.65%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$4,800,661	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,100	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$610,821	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$3,941	\$1,970	\$755
Revenue Collected During FY 09:	\$26,993	\$185,909	\$80,135
Expenditures During FY 09:	\$41,380	\$213,539	\$91,745
Per Capita Revenue:	\$174	\$382	\$198
Per Capita Expenditures:	\$267	\$515	\$226
Operating Income (loss):	-\$14,387	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1441.36%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$596,434	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$3,848	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,402,758	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,914	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,815,837	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,146	\$1,386	\$1,061
Revenue Collected During FY 09:	\$653,101	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$634,432	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$367	\$412	\$278
Per Capita Expenditures:	\$357	\$418	\$278
Operating Income (loss):	\$18,669	-\$286	\$
Ratio of Retained Earnings to Expenditures:	604.64%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,836,006	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,157	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$6,314,756	\$7,846,130	\$2,018,462
Per Capita Debt:	\$925	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$8,141,636	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,192	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,394,096	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,857,886	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$204	\$412	\$278
Per Capita Expenditures:	\$272	\$418	\$278
Operating Income (loss):	-\$463,790	-\$286	\$
Ratio of Retained Earnings to Expenditures:	416.46%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$7,737,346	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,133	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **East Brooklyn Village**

Unit Code: 032/035/32 County: GRUNDY

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$31,500

Equalized Assessed Valuation: \$2,173,392

Population: 121

Employees:

 Full Time:

 Part Time: 10

 Salaries Paid: \$5,780

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$120,322	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$994	\$707	\$463
Revenue Collected During FY 09:	\$29,644	\$256,671	\$120,052
Expenditures During FY 09:	\$17,495	\$279,368	\$115,323
Per Capita Revenue:	\$245	\$580	\$289
Per Capita Expenditures:	\$145	\$656	\$281
Revenues over (under) Expenditures:	\$12,149	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	757.19%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$132,471	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,095	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,990	\$78,289	\$
Total Unrestricted Net Assets:	\$117,481	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$236,105	\$477,034	\$40,237
Per Capita Debt:	\$391	\$1,068	\$110
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 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$632,315	\$7,846,130	\$2,018,462
Per Capita Debt:	\$317	\$1,224	\$539
General Obligation Debt over EAV:	0.42%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$414,317	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$208	\$1,386	\$1,061
Revenue Collected During FY 09:	\$507,676	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$415,543	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$254	\$412	\$278
Per Capita Expenditures:	\$208	\$418	\$278
Operating Income (loss):	\$92,133	-\$286	\$
Ratio of Retained Earnings to Expenditures:	117.34%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$487,596	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$244	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$14,379,866	\$7,846,130	\$2,018,462
Per Capita Debt:	\$4,866	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$8,674,853	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,936	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,042,380	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,127,562	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$691	\$412	\$278
Per Capita Expenditures:	\$720	\$418	\$278
Operating Income (loss):	-\$85,182	-\$286	\$
Ratio of Retained Earnings to Expenditures:	440.39%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$9,369,671	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$3,171	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$524,098	\$477,034	\$40,237
Per Capita Debt:	\$675	\$1,068	\$110
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 09:	\$1,269,188	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,636	\$1,970	\$755
Revenue Collected During FY 09:	\$172,837	\$185,909	\$80,135
Expenditures During FY 09:	\$181,136	\$213,539	\$91,745
Per Capita Revenue:	\$223	\$382	\$198
Per Capita Expenditures:	\$233	\$515	\$226
Operating Income (loss):	-\$8,299	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	694.78%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,258,489	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,622	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$158,000	\$477,034	\$40,237
Per Capita Debt:	\$675	\$1,068	\$110
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 09:	\$382,004	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,632	\$1,970	\$755
Revenue Collected During FY 09:	\$27,113	\$185,909	\$80,135
Expenditures During FY 09:	\$32,967	\$213,539	\$91,745
Per Capita Revenue:	\$116	\$382	\$198
Per Capita Expenditures:	\$141	\$515	\$226
Operating Income (loss):	-\$5,854	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1140.99%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$376,150	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,607	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,391,984	\$7,846,130	\$2,018,462
Per Capita Debt:	\$868	\$1,224	\$539
General Obligation Debt over EAV:	2.43%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,436,296	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$4,639	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,113,076	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,081,107	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$694	\$412	\$278
Per Capita Expenditures:	\$674	\$418	\$278
Operating Income (loss):	\$31,969	-\$286	\$
Ratio of Retained Earnings to Expenditures:	690.80%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$7,468,265	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$4,659	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$34,242,269	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,639	\$1,224	\$539
General Obligation Debt over EAV:	12.84%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$23,389,821	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,120	\$1,386	\$1,061
Revenue Collected During FY 09:	\$10,048,206	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$11,075,923	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$481	\$412	\$278
Per Capita Expenditures:	\$530	\$418	\$278
Operating Income (loss):	-\$1,027,717	-\$286	\$
Ratio of Retained Earnings to Expenditures:	202.28%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$22,404,866	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,072	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$16,381,619	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$708	\$543	\$377
Revenue Collected During FY 09:	\$34,141,973	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$33,579,378	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,475	\$711	\$550
Per Capita Expenditures:	\$1,451	\$723	\$559
Revenues over (under) Expenditures:	\$562,595	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	45.99%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$15,443,754	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$667	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,813,309	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$4,863,462	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$67,297,970	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,908	\$1,224	\$539
General Obligation Debt over EAV:	10.46%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$33,755,285	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,459	\$1,386	\$1,061
Revenue Collected During FY 09:	\$8,078,333	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$9,304,425	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$349	\$412	\$278
Per Capita Expenditures:	\$402	\$418	\$278
Operating Income (loss):	-\$1,226,092	-\$286	\$
Ratio of Retained Earnings to Expenditures:	361.12%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$33,600,496	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,452	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$35,010,000	\$77,493,581	\$48,137,266
Per Capita Debt:	\$1,218	\$1,391	\$1,088
General Obligation Debt over EAV:	0.00%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$613,103	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$21	\$1,230	\$1,008
Revenue Collected During FY 09:	\$193,736	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$150,919	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$7	\$307	\$222
Per Capita Expenditures:	\$5	\$312	\$231
Operating Income (loss):	\$42,817	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	434.62%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$655,920	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$23	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$139,517	\$477,034	\$40,237
Per Capita Debt:	\$401	\$1,068	\$110
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 09:	\$275,225	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$791	\$1,970	\$755
Revenue Collected During FY 09:	\$53,772	\$185,909	\$80,135
Expenditures During FY 09:	\$69,948	\$213,539	\$91,745
Per Capita Revenue:	\$155	\$382	\$198
Per Capita Expenditures:	\$201	\$515	\$226
Operating Income (loss):	-\$16,176	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	370.35%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$259,049	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$744	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Eddyville Village**

Unit Code: **076/010/32** County: **POPE**

Fiscal Year End: **6/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$37,300**

Equalized Assessed Valuation: **\$758,399**

Population: **120**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$3,112**

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 09:	\$205,840	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,715	\$707	\$463
Revenue Collected During FY 09:	\$42,350	\$256,671	\$120,052
Expenditures During FY 09:	\$31,978	\$279,368	\$115,323
Per Capita Revenue:	\$353	\$580	\$289
Per Capita Expenditures:	\$266	\$656	\$281
Revenues over (under) Expenditures:	\$10,372	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	676.13%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$216,212	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,802	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$176,437	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$126,000	\$477,034	\$40,237
Per Capita Debt:	\$1,050	\$1,068	\$110
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 09:	\$629,525	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$5,246	\$1,970	\$755
Revenue Collected During FY 09:	\$18,388	\$185,909	\$80,135
Expenditures During FY 09:	\$42,028	\$213,539	\$91,745
Per Capita Revenue:	\$153	\$382	\$198
Per Capita Expenditures:	\$350	\$515	\$226
Operating Income (loss):	-\$23,640	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1441.62%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$605,885	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$5,049	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Edgewood Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$517,700**

Equalized Assessed Valuation: **\$2,427,933**

Population: **520**

Employees:

 Full Time: **1**

 Part Time: **10**

 Salaries Paid: **\$66,289**

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 09:	\$219,453	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$422	\$707	\$463
Revenue Collected During FY 09:	\$165,223	\$256,671	\$120,052
Expenditures During FY 09:	\$129,166	\$279,368	\$115,323
Per Capita Revenue:	\$318	\$580	\$289
Per Capita Expenditures:	\$248	\$656	\$281
Revenues over (under) Expenditures:	\$36,057	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	180.69%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$233,389	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$449	\$740	\$482
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,847	\$78,289	\$
Total Unrestricted Net Assets:	\$189,542	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$260,000	\$477,034	\$40,237
Per Capita Debt:	\$500	\$1,068	\$110
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 09:	\$481,469	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$926	\$1,970	\$755
Revenue Collected During FY 09:	\$131,612	\$185,909	\$80,135
Expenditures During FY 09:	\$160,197	\$213,539	\$91,745
Per Capita Revenue:	\$253	\$382	\$198
Per Capita Expenditures:	\$308	\$515	\$226
Operating Income (loss):	-\$28,585	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	296.51%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$475,005	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$913	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Edinburg Village**

Unit Code: **011/020/32** County: **CHRISTIAN**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,117,488**

Equalized Assessed Valuation: **\$9,394,113**

Population: **1,135**

Employees:

 Full Time: **7**

 Part Time: **19**

 Salaries Paid: **\$323,525**

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 09:	\$304,218	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$268	\$543	\$377
Revenue Collected During FY 09:	\$293,771	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$293,391	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$259	\$711	\$550
Per Capita Expenditures:	\$258	\$723	\$559
Revenues over (under) Expenditures:	\$380	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	103.82%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$304,598	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$268	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$304,598	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$17,060	\$7,846,130	\$2,018,462
Per Capita Debt:	\$15	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,721,942	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,398	\$1,386	\$1,061
Revenue Collected During FY 09:	\$955,322	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$945,133	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$842	\$412	\$278
Per Capita Expenditures:	\$833	\$418	\$278
Operating Income (loss):	\$10,189	-\$286	\$
Ratio of Retained Earnings to Expenditures:	289.07%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,732,131	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,407	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$19,917,563	\$77,493,581	\$48,137,266
Per Capita Debt:	\$794	\$1,391	\$1,088
General Obligation Debt over EAV:	1.54%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$21,937,105	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$875	\$1,230	\$1,008
Revenue Collected During FY 09:	\$7,504,733	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$8,203,686	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$299	\$307	\$222
Per Capita Expenditures:	\$327	\$312	\$231
Operating Income (loss):	-\$698,953	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	259.17%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$21,261,492	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$848	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$19,785,242	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,542	\$1,224	\$539
General Obligation Debt over EAV:	0.01%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$15,396,429	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,200	\$1,386	\$1,061
Revenue Collected During FY 09:	\$4,845,898	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$5,605,207	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$378	\$412	\$278
Per Capita Expenditures:	\$437	\$418	\$278
Operating Income (loss):	-\$759,309	-\$286	\$
Ratio of Retained Earnings to Expenditures:	265.04%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$14,856,175	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,158	\$1,406	\$1,073



FISCAL YEAR 2009

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 09:	\$36,572	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$411	\$707	\$463
Revenue Collected During FY 09:	\$13,864	\$256,671	\$120,052
Expenditures During FY 09:	\$10,191	\$279,368	\$115,323
Per Capita Revenue:	\$156	\$580	\$289
Per Capita Expenditures:	\$115	\$656	\$281
Revenues over (under) Expenditures:	\$3,673	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	394.91%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$40,245	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$452	\$740	\$482
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$27,328	\$29,718	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,338	\$477,034	\$40,237
Per Capita Debt:	\$26	\$1,068	\$110
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 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,375,845	\$7,846,130	\$2,018,462
Per Capita Debt:	\$828	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,669,360	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,279	\$1,386	\$1,061
Revenue Collected During FY 09:	\$759,893	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$710,329	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$265	\$412	\$278
Per Capita Expenditures:	\$248	\$418	\$278
Operating Income (loss):	\$49,564	-\$286	\$
Ratio of Retained Earnings to Expenditures:	523.55%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,718,924	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,296	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Elburn Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,404,355**

Equalized Assessed Valuation: **\$200,676,130**

Population: **4,721**

Employees:

 Full Time: **23**

 Part Time: **40**

 Salaries Paid: **\$1,692,649**

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 09:	\$3,741,986	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$793	\$543	\$377
Revenue Collected During FY 09:	\$2,999,095	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$3,122,733	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$635	\$711	\$550
Per Capita Expenditures:	\$661	\$723	\$559
Revenues over (under) Expenditures:	-\$123,638	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	117.78%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$3,677,923	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$779	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$3,772,771	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$128,276	\$7,846,130	\$2,018,462
Per Capita Debt:	\$27	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$10,113,911	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,142	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,062,687	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,612,683	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$225	\$412	\$278
Per Capita Expenditures:	\$342	\$418	\$278
Operating Income (loss):	-\$549,996	-\$286	\$
Ratio of Retained Earnings to Expenditures:	595.89%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$9,609,831	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,036	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Eldorado City**

Unit Code: **082/015/30** County: **SALINE**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,318,325**

Equalized Assessed Valuation: **\$19,253,832**

Population: **4,532**

Employees:

 Full Time: **26**

 Part Time: **3**

 Salaries Paid: **\$1,137,809**

Blended Component Units

Number Submitted = 2

Cemetery
ELDORADO FIREFIGHTERS

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,904,057	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$420	\$543	\$377
Revenue Collected During FY 09:	\$2,715,729	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,666,662	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$599	\$711	\$550
Per Capita Expenditures:	\$368	\$723	\$559
Revenues over (under) Expenditures:	\$1,049,067	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	177.19%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$2,953,124	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$652	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,384,319	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,562,519	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$840,846	\$7,846,130	\$2,018,462
Per Capita Debt:	\$186	\$1,224	\$539
General Obligation Debt over EAV:	2.54%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$6,116,699	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,350	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,569,615	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,495,772	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$346	\$412	\$278
Per Capita Expenditures:	\$330	\$418	\$278
Operating Income (loss):	\$73,843	-\$286	\$
Ratio of Retained Earnings to Expenditures:	413.87%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$6,190,542	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,366	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elgin City**

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

Fiscal Year End: **12/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$179,494,898**

Equalized Assessed Valuation: **\$8,073,729,319**

Population: **106,330**

Employees:

 Full Time: **642**

 Part Time: **342**

 Salaries Paid: **\$51,356,279**

Blended Component Units

Number Submitted = 3

Elgin Retiree Health

Firefighters Pension Retirement System

Police Pension Retirement System

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$63,491,652	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$597	\$428	\$371
Revenue Collected During FY 09:	\$118,961,486	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$112,455,974	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$1,119	\$887	\$870
Per Capita Expenditures:	\$1,058	\$899	\$870
Revenues over (under) Expenditures:	\$6,505,512	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	61.19%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$68,808,155	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$647	\$409	\$337

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:	\$26,119,640	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$59,104,594	\$3,338,496	\$7,633,118



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$113,032,369	\$77,493,581	\$48,137,266
Per Capita Debt:	\$1,063	\$1,391	\$1,088
General Obligation Debt over EAV:	1.40%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$181,044,345	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$1,703	\$1,230	\$1,008
Revenue Collected During FY 09:	\$28,838,430	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$25,679,699	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$271	\$307	\$222
Per Capita Expenditures:	\$242	\$312	\$231
Operating Income (loss):	\$3,158,731	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	746.30%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$191,646,943	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$1,802	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elizabeth Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,527,183**

Equalized Assessed Valuation: **\$10,089,748**

Population: **700**

Employees:

 Full Time: **2**

 Part Time: **8**

 Salaries Paid: **\$180,276**

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 09:	\$266,387	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$381	\$707	\$463
Revenue Collected During FY 09:	\$354,774	\$256,671	\$120,052
Expenditures During FY 09:	\$475,099	\$279,368	\$115,323
Per Capita Revenue:	\$507	\$580	\$289
Per Capita Expenditures:	\$679	\$656	\$281
Revenues over (under) Expenditures:	-\$120,325	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	35.80%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$170,062	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$243	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$108,416	\$78,289	\$
Total Unrestricted Net Assets:	\$61,646	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$834,871	\$477,034	\$40,237
Per Capita Debt:	\$1,193	\$1,068	\$110
General Obligation Debt over EAV:	0.42%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,080,274	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,543	\$1,970	\$755
Revenue Collected During FY 09:	\$312,790	\$185,909	\$80,135
Expenditures During FY 09:	\$315,839	\$213,539	\$91,745
Per Capita Revenue:	\$447	\$382	\$198
Per Capita Expenditures:	\$451	\$515	\$226
Operating Income (loss):	-\$3,049	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	341.07%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,077,225	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,539	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elizabethtown Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$443,500**

Equalized Assessed Valuation: **\$2,064,074**

Population: **350**

Employees:

 Full Time: **2**

 Part Time: **4**

 Salaries Paid: **\$58,673**

Blended Component Units

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$40,785	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$117	\$707	\$463
Revenue Collected During FY 09:	\$96,698	\$256,671	\$120,052
Expenditures During FY 09:	\$103,629	\$279,368	\$115,323
Per Capita Revenue:	\$276	\$580	\$289
Per Capita Expenditures:	\$296	\$656	\$281
Revenues over (under) Expenditures:	-\$6,931	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	48.85%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$50,623	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$145	\$740	\$482
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,858	\$78,289	\$
Total Unrestricted Net Assets:	\$9,765	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$235,000	\$477,034	\$40,237
Per Capita Debt:	\$671	\$1,068	\$110
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 09:	\$723,817	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,068	\$1,970	\$755
Revenue Collected During FY 09:	\$169,549	\$185,909	\$80,135
Expenditures During FY 09:	\$169,409	\$213,539	\$91,745
Per Capita Revenue:	\$484	\$382	\$198
Per Capita Expenditures:	\$484	\$515	\$226
Operating Income (loss):	\$140	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	417.44%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$707,188	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,021	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elk Grove Village**

Unit Code: **016/165/32** County: **COOK**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$127,091,994**

Equalized Assessed Valuation: **\$2,549,220,918**

Population: **34,727**

Employees:

 Full Time: **324**

 Part Time: **38**

 Salaries Paid: **\$26,446,611**

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 09:	\$35,765,750	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$1,030	\$428	\$371
Revenue Collected During FY 09:	\$44,800,714	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$47,316,801	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$1,290	\$887	\$870
Per Capita Expenditures:	\$1,363	\$899	\$870
Revenues over (under) Expenditures:	-\$2,516,087	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	70.27%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$33,249,663	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$957	\$409	\$337

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:	\$6,166,560	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$27,416,532	\$3,338,496	\$7,633,118



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$44,873,920	\$77,493,581	\$48,137,266
Per Capita Debt:	\$1,292	\$1,391	\$1,088
General Obligation Debt over EAV:	1.58%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$23,636,990	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$681	\$1,230	\$1,008
Revenue Collected During FY 09:	\$9,919,956	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$9,874,122	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$286	\$307	\$222
Per Capita Expenditures:	\$284	\$312	\$231
Operating Income (loss):	\$45,834	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	246.09%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$24,299,403	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$700	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,399,728	\$477,034	\$40,237
Per Capita Debt:	\$3,255	\$1,068	\$110
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 09:	\$33,187	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$77	\$1,970	\$755
Revenue Collected During FY 09:	\$70,873	\$185,909	\$80,135
Expenditures During FY 09:	\$86,169	\$213,539	\$91,745
Per Capita Revenue:	\$165	\$382	\$198
Per Capita Expenditures:	\$200	\$515	\$226
Operating Income (loss):	-\$15,296	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	26.10%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$22,491	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$52	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$264,555	\$477,034	\$40,237
Per Capita Debt:	\$265	\$1,068	\$110
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 09:	\$517,749	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$518	\$1,970	\$755
Revenue Collected During FY 09:	\$287,595	\$185,909	\$80,135
Expenditures During FY 09:	\$318,022	\$213,539	\$91,745
Per Capita Revenue:	\$288	\$382	\$198
Per Capita Expenditures:	\$318	\$515	\$226
Operating Income (loss):	-\$30,427	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	149.31%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$474,837	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$475	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elliott Village**

Unit Code: **027/015/32** County: **FORD**

Fiscal Year End: **3/31/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$81,596**

Equalized Assessed Valuation: **\$2,305,256**

Population: **350**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$15,939**

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 09:	\$66,289	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$189	\$707	\$463
Revenue Collected During FY 09:	\$93,488	\$256,671	\$120,052
Expenditures During FY 09:	\$67,946	\$279,368	\$115,323
Per Capita Revenue:	\$267	\$580	\$289
Per Capita Expenditures:	\$194	\$656	\$281
Revenues over (under) Expenditures:	\$25,542	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	135.15%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$91,831	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$262	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$91,831	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$3,978	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$11	\$1,970	\$755
Revenue Collected During FY 09:	\$22,846	\$185,909	\$80,135
Expenditures During FY 09:	\$17,423	\$213,539	\$91,745
Per Capita Revenue:	\$65	\$382	\$198
Per Capita Expenditures:	\$50	\$515	\$226
Operating Income (loss):	\$5,423	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	53.96%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$9,401	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$27	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ellis Grove Village**

Unit Code: 079/025/32 County: RANDOLPH

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$795,350

Equalized Assessed Valuation: \$2,159,025

Population: 381

Employees:

 Full Time:

 Part Time: 11

 Salaries Paid: \$52,503

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$267,933	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$703	\$707	\$463
Revenue Collected During FY 09:	\$167,760	\$256,671	\$120,052
Expenditures During FY 09:	\$151,672	\$279,368	\$115,323
Per Capita Revenue:	\$440	\$580	\$289
Per Capita Expenditures:	\$398	\$656	\$281
Revenues over (under) Expenditures:	\$16,088	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	187.26%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$284,021	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$745	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$96,608	\$78,289	\$
Total Unrestricted Net Assets:	\$187,413	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$313,474	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$823	\$1,970	\$755
Revenue Collected During FY 09:	\$122,097	\$185,909	\$80,135
Expenditures During FY 09:	\$90,171	\$213,539	\$91,745
Per Capita Revenue:	\$320	\$382	\$198
Per Capita Expenditures:	\$237	\$515	\$226
Operating Income (loss):	\$31,926	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	383.05%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$345,400	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$907	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$488,747	\$477,034	\$40,237
Per Capita Debt:	\$2,020	\$1,068	\$110
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 09:	\$1,000,905	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$4,136	\$1,970	\$755
Revenue Collected During FY 09:	\$43,064	\$185,909	\$80,135
Expenditures During FY 09:	\$78,901	\$213,539	\$91,745
Per Capita Revenue:	\$178	\$382	\$198
Per Capita Expenditures:	\$326	\$515	\$226
Operating Income (loss):	-\$35,837	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1229.25%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$969,891	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$4,008	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$76,308,521	\$77,493,581	\$48,137,266
Per Capita Debt:	\$1,762	\$1,391	\$1,088
General Obligation Debt over EAV:	2.26%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$69,340,357	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$1,601	\$1,230	\$1,008
Revenue Collected During FY 09:	\$12,580,571	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$14,141,741	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$291	\$307	\$222
Per Capita Expenditures:	\$327	\$312	\$231
Operating Income (loss):	-\$1,561,170	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	479.28%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$67,779,187	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$1,565	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$7,846,130	\$2,018,462
Per Capita Debt:	\$	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,963,582	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,524	\$1,386	\$1,061
Revenue Collected During FY 09:	\$430,335	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$377,015	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$221	\$412	\$278
Per Capita Expenditures:	\$194	\$418	\$278
Operating Income (loss):	\$53,320	-\$286	\$
Ratio of Retained Earnings to Expenditures:	797.02%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,004,902	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,545	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Elmwood Park Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,965,505**

Equalized Assessed Valuation: **\$556,597,705**

Population: **24,052**

Employees:

 Full Time: **130**

 Part Time: **186**

 Salaries Paid: **\$9,392,808**

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 09:	\$18,579,813	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$772	\$543	\$377
Revenue Collected During FY 09:	\$20,273,695	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$20,275,271	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$843	\$711	\$550
Per Capita Expenditures:	\$843	\$723	\$559
Revenues over (under) Expenditures:	-\$1,576	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	91.63%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$18,578,237	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$772	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,801,494	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$8,122,001	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$12,391,399	\$7,846,130	\$2,018,462
Per Capita Debt:	\$515	\$1,224	\$539
General Obligation Debt over EAV:	1.10%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,541,185	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$106	\$1,386	\$1,061
Revenue Collected During FY 09:	\$5,361,830	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$4,567,925	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$223	\$412	\$278
Per Capita Expenditures:	\$190	\$418	\$278
Operating Income (loss):	\$793,905	-\$286	\$
Ratio of Retained Earnings to Expenditures:	73.01%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,335,090	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$139	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elsah Village**

Unit Code: **042/010/32** County: **JERSEY**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$346,160**

Equalized Assessed Valuation: **\$4,981,385**

Population: **630**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$23,095**

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 09:	\$228,196	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$362	\$707	\$463
Revenue Collected During FY 09:	\$125,125	\$256,671	\$120,052
Expenditures During FY 09:	\$214,045	\$279,368	\$115,323
Per Capita Revenue:	\$199	\$580	\$289
Per Capita Expenditures:	\$340	\$656	\$281
Revenues over (under) Expenditures:	-\$88,920	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	65.07%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$139,276	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$221	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$139,276	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$116,000	\$477,034	\$40,237
Per Capita Debt:	\$817	\$1,068	\$110
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 09:	\$402,125	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,832	\$1,970	\$755
Revenue Collected During FY 09:	\$40,333	\$185,909	\$80,135
Expenditures During FY 09:	\$40,125	\$213,539	\$91,745
Per Capita Revenue:	\$284	\$382	\$198
Per Capita Expenditures:	\$283	\$515	\$226
Operating Income (loss):	\$208	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	966.94%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$387,985	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,732	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Elwood Village**

Unit Code: 099/040/32 County: WILL

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,231,738

Equalized Assessed Valuation: \$60,269,490

Population: 1,620

Employees:

 Full Time: 8

 Part Time: 18

 Salaries Paid: \$1,197,262

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$2,596,295	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$1,603	\$543	\$377
Revenue Collected During FY 09:	\$3,174,408	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$3,044,767	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,960	\$711	\$550
Per Capita Expenditures:	\$1,879	\$723	\$559
Revenues over (under) Expenditures:	\$129,641	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	58.99%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,796,094	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$1,109	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,128,961	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$68,569,077	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$183,255,258	\$7,846,130	\$2,018,462
Per Capita Debt:	\$113,121	\$1,224	\$539
General Obligation Debt over EAV:	23.38%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$8,358,183	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$5,159	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,105,437	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,762,323	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$682	\$412	\$278
Per Capita Expenditures:	\$1,088	\$418	\$278
Operating Income (loss):	-\$656,886	-\$286	\$
Ratio of Retained Earnings to Expenditures:	437.00%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$7,701,297	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$4,754	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$133,290	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$259	\$1,970	\$755
Revenue Collected During FY 09:	\$59,362	\$185,909	\$80,135
Expenditures During FY 09:	\$58,496	\$213,539	\$91,745
Per Capita Revenue:	\$115	\$382	\$198
Per Capita Expenditures:	\$114	\$515	\$226
Operating Income (loss):	\$866	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	229.34%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$134,156	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$260	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$76,523	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$696	\$1,970	\$755
Revenue Collected During FY 09:	\$26,084	\$185,909	\$80,135
Expenditures During FY 09:	\$28,153	\$213,539	\$91,745
Per Capita Revenue:	\$237	\$382	\$198
Per Capita Expenditures:	\$256	\$515	\$226
Operating Income (loss):	-\$2,069	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	234.82%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$66,108	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$601	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Energy Village**

Unit Code: 100/040/32 County: WILLIAMSON

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,715,925

Equalized Assessed Valuation: \$11,656,568

Population: 1,199

Employees:

 Full Time: 9

 Part Time: 8

 Salaries Paid: \$281,693

Blended Component Units

Number Submitted = 1
Volunteer Fire

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$200,721	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$167	\$543	\$377
Revenue Collected During FY 09:	\$534,184	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$495,379	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$446	\$711	\$550
Per Capita Expenditures:	\$413	\$723	\$559
Revenues over (under) Expenditures:	\$38,805	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	48.35%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$239,526	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$200	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,599	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$168,967	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$290,996	\$7,846,130	\$2,018,462
Per Capita Debt:	\$243	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,641,008	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,369	\$1,386	\$1,061
Revenue Collected During FY 09:	\$318,818	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$326,717	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$266	\$412	\$278
Per Capita Expenditures:	\$272	\$418	\$278
Operating Income (loss):	-\$7,899	-\$286	\$
Ratio of Retained Earnings to Expenditures:	499.85%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,633,109	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,362	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Enfield Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

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

Equalized Assessed Valuation: **\$2,131,933**

Population: **625**

Employees:

 Full Time: **6**

 Part Time:

 Salaries Paid: **\$142,735**

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 09:	\$237,083	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$379	\$707	\$463
Revenue Collected During FY 09:	\$210,820	\$256,671	\$120,052
Expenditures During FY 09:	\$224,852	\$279,368	\$115,323
Per Capita Revenue:	\$337	\$580	\$289
Per Capita Expenditures:	\$360	\$656	\$281
Revenues over (under) Expenditures:	-\$14,032	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	97.75%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$219,790	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$352	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$156,440	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$61,476	\$477,034	\$40,237
Per Capita Debt:	\$98	\$1,068	\$110
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 09:	\$1,053,738	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,686	\$1,970	\$755
Revenue Collected During FY 09:	\$582,935	\$185,909	\$80,135
Expenditures During FY 09:	\$632,468	\$213,539	\$91,745
Per Capita Revenue:	\$933	\$382	\$198
Per Capita Expenditures:	\$1,012	\$515	\$226
Operating Income (loss):	-\$49,533	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	159.29%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,007,466	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,612	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Equality Village**

Unit Code: **030/010/32** County: **GALLATIN**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$601,135**

Equalized Assessed Valuation: **\$1,269,846**

Population: **721**

Employees:

 Full Time: **2**

 Part Time: **2**

 Salaries Paid: **\$91,326**

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 09:	\$495,832	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$688	\$707	\$463
Revenue Collected During FY 09:	\$242,352	\$256,671	\$120,052
Expenditures During FY 09:	\$157,756	\$279,368	\$115,323
Per Capita Revenue:	\$336	\$580	\$289
Per Capita Expenditures:	\$219	\$656	\$281
Revenues over (under) Expenditures:	\$84,596	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	367.93%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$580,428	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$805	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$322,440	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,121,160	\$477,034	\$40,237
Per Capita Debt:	\$1,555	\$1,068	\$110
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 09:	\$1,134,131	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,573	\$1,970	\$755
Revenue Collected During FY 09:	\$451,153	\$185,909	\$80,135
Expenditures During FY 09:	\$524,748	\$213,539	\$91,745
Per Capita Revenue:	\$626	\$382	\$198
Per Capita Expenditures:	\$728	\$515	\$226
Operating Income (loss):	-\$73,595	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	202.10%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,060,536	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,471	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Erie Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,349,021**

Equalized Assessed Valuation: **\$16,164,883**

Population: **1,590**

Employees:

 Full Time: **6**

 Part Time: **4**

 Salaries Paid: **\$286,667**

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 09:	\$555,511	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$349	\$543	\$377
Revenue Collected During FY 09:	\$717,974	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$793,945	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$452	\$711	\$550
Per Capita Expenditures:	\$499	\$723	\$559
Revenues over (under) Expenditures:	-\$75,971	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	64.11%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$508,999	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$320	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$131,387	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$377,612	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$254,619	\$7,846,130	\$2,018,462
Per Capita Debt:	\$160	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,114,682	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$701	\$1,386	\$1,061
Revenue Collected During FY 09:	\$372,820	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$273,822	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$234	\$412	\$278
Per Capita Expenditures:	\$172	\$418	\$278
Operating Income (loss):	\$98,998	-\$286	\$
Ratio of Retained Earnings to Expenditures:	443.24%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,213,680	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$763	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,066,549	\$477,034	\$40,237
Per Capita Debt:	\$1,255	\$1,068	\$110
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 09:	\$4,645,578	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$5,465	\$1,970	\$755
Revenue Collected During FY 09:	\$140,370	\$185,909	\$80,135
Expenditures During FY 09:	\$177,305	\$213,539	\$91,745
Per Capita Revenue:	\$165	\$382	\$198
Per Capita Expenditures:	\$209	\$515	\$226
Operating Income (loss):	-\$36,935	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	2599.27%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$4,608,643	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$5,422	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Eureka City**

Unit Code: **102/030/30** County: **WOODFORD**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,932,507**

Equalized Assessed Valuation: **\$56,950,982**

Population: **5,368**

Employees:

 Full Time: **15**

 Part Time: **13**

 Salaries Paid: **\$890,497**

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 09:	\$1,700,092	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$317	\$543	\$377
Revenue Collected During FY 09:	\$1,856,502	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,740,220	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$346	\$711	\$550
Per Capita Expenditures:	\$324	\$723	\$559
Revenues over (under) Expenditures:	\$116,282	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	104.38%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,816,374	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$338	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$85,760	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,730,614	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,013,320	\$7,846,130	\$2,018,462
Per Capita Debt:	\$375	\$1,224	\$539
General Obligation Debt over EAV:	3.45%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$6,178,305	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,151	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,382,088	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,269,362	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$257	\$412	\$278
Per Capita Expenditures:	\$236	\$418	\$278
Operating Income (loss):	\$112,726	-\$286	\$
Ratio of Retained Earnings to Expenditures:	495.61%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$6,291,031	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,172	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Evanston City		
Unit Code:	016/175/30	County:	COOK
Fiscal Year End:	2/28/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$204,751,599		
Equalized Assessed Valuation:	\$2,772,340,029		
Population:	74,239		
Employees:			
Full Time:	856		
Part Time:	148		
Salaries Paid:	\$62,065,285		

Blended Component Units

Number Submitted = 1
Town of the City of Evanston

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$43,325,062	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$584	\$428	\$371
Revenue Collected During FY 09:	\$101,219,357	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$110,663,681	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$1,363	\$887	\$870
Per Capita Expenditures:	\$1,491	\$899	\$870
Revenues over (under) Expenditures:	-\$9,444,324	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	34.48%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$38,153,919	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$514	\$409	\$337

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:	\$25,078,442	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$25,592,072	\$3,338,496	\$7,633,118



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$320,226,967	\$77,493,581	\$48,137,266
Per Capita Debt:	\$4,313	\$1,391	\$1,088
General Obligation Debt over EAV:	6.20%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$184,760,124	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$2,489	\$1,230	\$1,008
Revenue Collected During FY 09:	\$34,931,098	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$27,187,751	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$471	\$307	\$222
Per Capita Expenditures:	\$366	\$312	\$231
Operating Income (loss):	\$7,743,347	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	742.88%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$201,972,443	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$2,721	\$1,241	\$1,040



FISCAL YEAR 2009

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 09:	\$221,399	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$306	\$707	\$463
Revenue Collected During FY 09:	\$305,953	\$256,671	\$120,052
Expenditures During FY 09:	\$285,569	\$279,368	\$115,323
Per Capita Revenue:	\$423	\$580	\$289
Per Capita Expenditures:	\$394	\$656	\$281
Revenues over (under) Expenditures:	\$20,384	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	84.67%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$241,783	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$334	\$740	\$482
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$152,956	\$78,289	\$
Total Unrestricted Net Assets:	-\$86,173	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$175,000	\$477,034	\$40,237
Per Capita Debt:	\$242	\$1,068	\$110
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 09:	\$1,815,076	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,507	\$1,970	\$755
Revenue Collected During FY 09:	\$179,993	\$185,909	\$80,135
Expenditures During FY 09:	\$205,800	\$213,539	\$91,745
Per Capita Revenue:	\$249	\$382	\$198
Per Capita Expenditures:	\$284	\$515	\$226
Operating Income (loss):	-\$25,807	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	868.10%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,786,545	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,468	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$18,022,472	\$7,846,130	\$2,018,462
Per Capita Debt:	\$866	\$1,224	\$539
General Obligation Debt over EAV:	3.81%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$6,710,392	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$322	\$1,386	\$1,061
Revenue Collected During FY 09:	\$4,209,794	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,757,442	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$202	\$412	\$278
Per Capita Expenditures:	\$180	\$418	\$278
Operating Income (loss):	\$452,352	-\$286	\$
Ratio of Retained Earnings to Expenditures:	180.87%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$6,796,111	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$326	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$279,626	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$902	\$1,970	\$755
Revenue Collected During FY 09:	\$46,507	\$185,909	\$80,135
Expenditures During FY 09:	\$52,197	\$213,539	\$91,745
Per Capita Revenue:	\$150	\$382	\$198
Per Capita Expenditures:	\$168	\$515	\$226
Operating Income (loss):	-\$5,690	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	524.81%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$273,936	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$884	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$880,983	\$7,846,130	\$2,018,462
Per Capita Debt:	\$233	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$4,215,991	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,114	\$1,386	\$1,061
Revenue Collected During FY 09:	\$829,582	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,066,008	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$219	\$412	\$278
Per Capita Expenditures:	\$282	\$418	\$278
Operating Income (loss):	-\$236,426	-\$286	\$
Ratio of Retained Earnings to Expenditures:	388.74%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$4,144,013	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,095	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 3

Fire Pension

Library

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,740,571	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$687	\$543	\$377
Revenue Collected During FY 09:	\$3,864,573	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$5,443,377	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$710	\$711	\$550
Per Capita Expenditures:	\$1,000	\$723	\$559
Revenues over (under) Expenditures:	-\$1,578,804	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	53.29%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$2,900,959	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$533	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,578,146	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$179,162	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$14,560,257	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,676	\$1,224	\$539
General Obligation Debt over EAV:	6.29%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$14,041,635	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,580	\$1,386	\$1,061
Revenue Collected During FY 09:	\$12,041,213	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$12,171,469	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$2,213	\$412	\$278
Per Capita Expenditures:	\$2,237	\$418	\$278
Operating Income (loss):	-\$130,256	-\$286	\$
Ratio of Retained Earnings to Expenditures:	109.90%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$13,376,810	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,458	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fairmont City Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$15,951,792**

Equalized Assessed Valuation: **\$24,169,437**

Population: **2,436**

Employees:

 Full Time: **21**

 Part Time: **56**

 Salaries Paid: **\$1,230,910**

Blended Component Units

Number Submitted = 1
Fairmont City Village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$180,339	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$74	\$543	\$377
Revenue Collected During FY 09:	\$3,485,036	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$3,404,620	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,431	\$711	\$550
Per Capita Expenditures:	\$1,398	\$723	\$559
Revenues over (under) Expenditures:	\$80,416	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	64.99%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$2,212,592	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$908	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$2,212,592	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$313,721	\$7,846,130	\$2,018,462
Per Capita Debt:	\$129	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,828	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$3	\$1,386	\$1,061
Revenue Collected During FY 09:	\$31,994	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$49,462	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$13	\$412	\$278
Per Capita Expenditures:	\$20	\$418	\$278
Operating Income (loss):	-\$17,468	-\$286	\$
Ratio of Retained Earnings to Expenditures:	268.34%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$132,728	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$54	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$21,191	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$33	\$1,970	\$755
Revenue Collected During FY 09:	\$67,378	\$185,909	\$80,135
Expenditures During FY 09:	\$55,991	\$213,539	\$91,745
Per Capita Revenue:	\$105	\$382	\$198
Per Capita Expenditures:	\$87	\$515	\$226
Operating Income (loss):	\$11,387	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	58.18%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$32,578	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$51	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$749,000	\$477,034	\$40,237
Per Capita Debt:	\$1,560	\$1,068	\$110
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 09:	\$888,918	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,852	\$1,970	\$755
Revenue Collected During FY 09:	\$191,805	\$185,909	\$80,135
Expenditures During FY 09:	\$227,177	\$213,539	\$91,745
Per Capita Revenue:	\$400	\$382	\$198
Per Capita Expenditures:	\$473	\$515	\$226
Operating Income (loss):	-\$35,372	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	405.33%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$920,808	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,918	\$1,842	\$768



FISCAL YEAR 2009

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 09:	\$10,541,125	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$633	\$543	\$377
Revenue Collected During FY 09:	\$16,743,549	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$18,264,740	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,006	\$711	\$550
Per Capita Expenditures:	\$1,097	\$723	\$559
Revenues over (under) Expenditures:	-\$1,521,191	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	49.38%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$9,019,934	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$542	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,097,487	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$6,321,017	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$10,050,538	\$7,846,130	\$2,018,462
Per Capita Debt:	\$604	\$1,224	\$539
General Obligation Debt over EAV:	2.38%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,386	\$1,061
Revenue Collected During FY 09:	\$	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$	\$412	\$278
Per Capita Expenditures:	\$	\$418	\$278
Operating Income (loss):	\$	-\$286	\$
Ratio of Retained Earnings to Expenditures:	0.00%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Farmer City City**

Unit Code: **020/020/30** County: **DEWITT**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,230,955**

Equalized Assessed Valuation: **\$18,269,678**

Population: **2,015**

Employees:

 Full Time: **19**

 Part Time: **40**

 Salaries Paid: **\$976,689**

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 09:	\$1,511,295	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$750	\$543	\$377
Revenue Collected During FY 09:	\$1,972,668	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,555,423	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$979	\$711	\$550
Per Capita Expenditures:	\$772	\$723	\$559
Revenues over (under) Expenditures:	\$417,245	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	125.29%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,948,740	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$967	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,078	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$2,826,211	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$978,601	\$7,846,130	\$2,018,462
Per Capita Debt:	\$486	\$1,224	\$539
General Obligation Debt over EAV:	5.01%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,552,538	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$3,748	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,392,755	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,622,247	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$1,187	\$412	\$278
Per Capita Expenditures:	\$1,301	\$418	\$278
Operating Income (loss):	-\$229,492	-\$286	\$
Ratio of Retained Earnings to Expenditures:	279.27%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$7,323,046	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$3,634	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$153,281	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$200	\$1,970	\$755
Revenue Collected During FY 09:	\$167,747	\$185,909	\$80,135
Expenditures During FY 09:	\$172,419	\$213,539	\$91,745
Per Capita Revenue:	\$218	\$382	\$198
Per Capita Expenditures:	\$225	\$515	\$226
Operating Income (loss):	-\$4,672	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	179.82%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$310,048	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$404	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$5,042,328	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,939	\$1,224	\$539
General Obligation Debt over EAV:	19.13%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,010,379	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,157	\$1,386	\$1,061
Revenue Collected During FY 09:	\$716,566	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$948,894	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$275	\$412	\$278
Per Capita Expenditures:	\$365	\$418	\$278
Operating Income (loss):	-\$232,328	-\$286	\$
Ratio of Retained Earnings to Expenditures:	267.68%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,539,996	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$977	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$594,000	\$477,034	\$40,237
Per Capita Debt:	\$1,547	\$1,068	\$110
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 09:	\$1,080,003	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,813	\$1,970	\$755
Revenue Collected During FY 09:	\$139,683	\$185,909	\$80,135
Expenditures During FY 09:	\$190,710	\$213,539	\$91,745
Per Capita Revenue:	\$364	\$382	\$198
Per Capita Expenditures:	\$497	\$515	\$226
Operating Income (loss):	-\$51,027	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	539.55%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,028,976	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,680	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ferris Village**

Unit Code: **034/045/32** County: **HANCOCK**

Fiscal Year End: **6/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$810,975**

Equalized Assessed Valuation: **\$1,000,563**

Population: **167**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Number Submitted = 1
Ferris Village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$51,615	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$309	\$707	\$463
Revenue Collected During FY 09:	\$29,503	\$256,671	\$120,052
Expenditures During FY 09:	\$28,995	\$279,368	\$115,323
Per Capita Revenue:	\$177	\$580	\$289
Per Capita Expenditures:	\$174	\$656	\$281
Revenues over (under) Expenditures:	\$508	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	179.77%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$52,123	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$312	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,988	\$3,135	\$
Total Unreserved Funds:	\$45,136	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$172,394	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$636	\$1,970	\$755
Revenue Collected During FY 09:	\$67,217	\$185,909	\$80,135
Expenditures During FY 09:	\$64,407	\$213,539	\$91,745
Per Capita Revenue:	\$248	\$382	\$198
Per Capita Expenditures:	\$238	\$515	\$226
Operating Income (loss):	\$2,810	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	272.03%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$175,204	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$647	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fillmore Village		
Unit Code:	068/035/32	County:	MONTGOME
Fiscal Year End:	4/30/2009		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$614,700		
Equalized Assessed Valuation:	\$1,384,990		
Population:	362		
Employees:			
Full Time:			3
Part Time:			4
Salaries Paid:			\$38,439

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$94,814	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$262	\$707	\$463
Revenue Collected During FY 09:	\$79,264	\$256,671	\$120,052
Expenditures During FY 09:	\$80,932	\$279,368	\$115,323
Per Capita Revenue:	\$219	\$580	\$289
Per Capita Expenditures:	\$224	\$656	\$281
Revenues over (under) Expenditures:	-\$1,668	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	119.23%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$96,496	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$267	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$96,496	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$350,000	\$477,034	\$40,237
Per Capita Debt:	\$967	\$1,068	\$110
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 09:	\$1,304,866	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$3,605	\$1,970	\$755
Revenue Collected During FY 09:	\$76,836	\$185,909	\$80,135
Expenditures During FY 09:	\$140,459	\$213,539	\$91,745
Per Capita Revenue:	\$212	\$382	\$198
Per Capita Expenditures:	\$388	\$515	\$226
Operating Income (loss):	-\$63,623	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	881.32%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,237,893	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$3,420	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Findlay Village**

Unit Code: **086/015/32** County: **SHELBY**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,103,965**

Equalized Assessed Valuation: **\$5,808,290**

Population: **663**

Employees:

 Full Time: **4**

 Part Time: **2**

 Salaries Paid: **\$166,676**

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 09:	\$264,304	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$399	\$707	\$463
Revenue Collected During FY 09:	\$264,019	\$256,671	\$120,052
Expenditures During FY 09:	\$250,561	\$279,368	\$115,323
Per Capita Revenue:	\$398	\$580	\$289
Per Capita Expenditures:	\$378	\$656	\$281
Revenues over (under) Expenditures:	\$13,458	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	115.76%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$290,048	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$437	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$155,494	\$78,289	\$
Total Unrestricted Net Assets:	\$49,982	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$645,327	\$477,034	\$40,237
Per Capita Debt:	\$973	\$1,068	\$110
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 09:	\$2,482,021	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$3,744	\$1,970	\$755
Revenue Collected During FY 09:	\$1,194,266	\$185,909	\$80,135
Expenditures During FY 09:	\$880,401	\$213,539	\$91,745
Per Capita Revenue:	\$1,801	\$382	\$198
Per Capita Expenditures:	\$1,328	\$515	\$226
Operating Income (loss):	\$313,865	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	317.78%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$2,797,773	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$4,220	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fisher Village**

Unit Code: 010/025/32 County: CHAMPAIGN

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$500,068

Equalized Assessed Valuation: \$17,236,435

Population: 1,647

Employees:

 Full Time: 7

 Part Time: 13

 Salaries Paid: \$301,274

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,089,133	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$661	\$543	\$377
Revenue Collected During FY 09:	\$1,039,034	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,501,538	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$631	\$711	\$550
Per Capita Expenditures:	\$912	\$723	\$559
Revenues over (under) Expenditures:	-\$462,504	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	41.73%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$626,629	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$380	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$312,603	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$2,565,974	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,880,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,749	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$779,855	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$474	\$1,386	\$1,061
Revenue Collected During FY 09:	\$401,336	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$362,127	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$244	\$412	\$278
Per Capita Expenditures:	\$220	\$418	\$278
Operating Income (loss):	\$39,209	-\$286	\$
Ratio of Retained Earnings to Expenditures:	226.18%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$819,064	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$497	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$219,422	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$434	\$1,970	\$755
Revenue Collected During FY 09:	\$190,266	\$185,909	\$80,135
Expenditures During FY 09:	\$146,641	\$213,539	\$91,745
Per Capita Revenue:	\$376	\$382	\$198
Per Capita Expenditures:	\$290	\$515	\$226
Operating Income (loss):	\$43,625	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	179.38%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$263,047	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$520	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Flanagan Village**

Unit Code: 053/045/32 County: LIVINGSTON

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$878,750

Equalized Assessed Valuation: \$11,470,896

Population: 1,092

Employees:

 Full Time: 2

 Part Time: 11

 Salaries Paid: \$87,813

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$413,519	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$379	\$543	\$377
Revenue Collected During FY 09:	\$274,640	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$293,418	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$252	\$711	\$550
Per Capita Expenditures:	\$269	\$723	\$559
Revenues over (under) Expenditures:	-\$18,778	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	124.31%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$364,741	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$334	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$412,416	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$7,846,130	\$2,018,462
Per Capita Debt:	\$	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$508,734	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$466	\$1,386	\$1,061
Revenue Collected During FY 09:	\$198,809	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$274,249	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$182	\$412	\$278
Per Capita Expenditures:	\$251	\$418	\$278
Operating Income (loss):	-\$75,440	-\$286	\$
Ratio of Retained Earnings to Expenditures:	168.93%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$463,294	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$424	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Flat Rock Village**

Unit Code: **017/010/32** County: **CRAWFORD**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$531,750**

Equalized Assessed Valuation: **\$1,436,027**

Population: **480**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$62,743**

Blended Component Units

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$111,426	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$232	\$707	\$463
Revenue Collected During FY 09:	\$94,327	\$256,671	\$120,052
Expenditures During FY 09:	\$98,991	\$279,368	\$115,323
Per Capita Revenue:	\$197	\$580	\$289
Per Capita Expenditures:	\$206	\$656	\$281
Revenues over (under) Expenditures:	-\$4,664	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	107.85%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$106,762	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$222	\$740	\$482
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,711	\$78,289	\$
Total Unrestricted Net Assets:	\$62,051	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$1,100,662	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,293	\$1,970	\$755
Revenue Collected During FY 09:	\$359,955	\$185,909	\$80,135
Expenditures During FY 09:	\$375,811	\$213,539	\$91,745
Per Capita Revenue:	\$750	\$382	\$198
Per Capita Expenditures:	\$783	\$515	\$226
Operating Income (loss):	-\$15,856	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	288.66%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,084,806	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,260	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Flora City**

Unit Code: 013/015/30 County: CLAY

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$6,230,000

Equalized Assessed Valuation: \$34,821,728

Population: 4,772

Employees:

 Full Time: 66

 Part Time: 6

 Salaries Paid: \$3,276,843

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 09:	\$6,454,404	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$1,353	\$543	\$377
Revenue Collected During FY 09:	\$3,875,379	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$5,260,134	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$812	\$711	\$550
Per Capita Expenditures:	\$1,102	\$723	\$559
Revenues over (under) Expenditures:	-\$1,384,755	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	107.36%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$5,647,096	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$1,183	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$151,217	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$4,585,348	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$12,038,249	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,523	\$1,224	\$539
General Obligation Debt over EAV:	29.26%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$21,009,989	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$4,403	\$1,386	\$1,061
Revenue Collected During FY 09:	\$15,942,219	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$15,124,920	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$3,341	\$412	\$278
Per Capita Expenditures:	\$3,170	\$418	\$278
Operating Income (loss):	\$817,299	-\$286	\$
Ratio of Retained Earnings to Expenditures:	135.08%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$20,431,016	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$4,281	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Florence Village**

Unit Code: **075/030/32** County: **PIKE**

Fiscal Year End: **6/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$22,600**

Equalized Assessed Valuation: **\$825,848**

Population: **71**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$47,091	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$663	\$707	\$463
Revenue Collected During FY 09:	\$16,608	\$256,671	\$120,052
Expenditures During FY 09:	\$14,125	\$279,368	\$115,323
Per Capita Revenue:	\$234	\$580	\$289
Per Capita Expenditures:	\$199	\$656	\$281
Revenues over (under) Expenditures:	\$2,483	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	350.97%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$49,574	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$698	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$49,574	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$10,660,247	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,146	\$1,224	\$539
General Obligation Debt over EAV:	2.15%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$12,225,741	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,314	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,933,765	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,390,276	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$315	\$412	\$278
Per Capita Expenditures:	\$365	\$418	\$278
Operating Income (loss):	-\$456,511	-\$286	\$
Ratio of Retained Earnings to Expenditures:	345.37%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$11,709,130	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,259	\$1,406	\$1,073



FISCAL YEAR 2009

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 09:	\$59,287	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$659	\$707	\$463
Revenue Collected During FY 09:	\$18,321	\$256,671	\$120,052
Expenditures During FY 09:	\$25,137	\$279,368	\$115,323
Per Capita Revenue:	\$204	\$580	\$289
Per Capita Expenditures:	\$279	\$656	\$281
Revenues over (under) Expenditures:	-\$6,816	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	208.74%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$52,471	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$583	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$52,471	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$128,000	\$477,034	\$40,237
Per Capita Debt:	\$400	\$1,068	\$110
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 09:	\$510,283	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,595	\$1,970	\$755
Revenue Collected During FY 09:	\$38,959	\$185,909	\$80,135
Expenditures During FY 09:	\$46,333	\$213,539	\$91,745
Per Capita Revenue:	\$122	\$382	\$198
Per Capita Expenditures:	\$145	\$515	\$226
Operating Income (loss):	-\$7,374	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1085.42%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$502,909	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,572	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Forest Park Village		
Unit Code:	016/190/32	County:	COOK
Fiscal Year End:	4/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,560,323		
Equalized Assessed Valuation:	\$434,122,065		
Population:	15,688		
Employees:			
Full Time:	112		
Part Time:	51		
Salaries Paid:	\$8,263,774		

Blended Component Units

Number Submitted = 2
 Firefighters' Pension Fund
 Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$6,068,142	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$387	\$543	\$377
Revenue Collected During FY 09:	\$20,687,303	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$20,645,099	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,319	\$711	\$550
Per Capita Expenditures:	\$1,316	\$723	\$559
Revenues over (under) Expenditures:	\$42,204	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	36.20%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$7,473,472	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$476	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,968,315	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$5,802,033	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$21,394,763	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,364	\$1,224	\$539
General Obligation Debt over EAV:	2.96%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,974,232	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$508	\$1,386	\$1,061
Revenue Collected During FY 09:	\$4,312,497	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,212,154	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$275	\$412	\$278
Per Capita Expenditures:	\$205	\$418	\$278
Operating Income (loss):	\$1,100,343	-\$286	\$
Ratio of Retained Earnings to Expenditures:	257.60%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$8,274,575	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$527	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,590,000	\$477,034	\$40,237
Per Capita Debt:	\$3,329	\$1,068	\$110
General Obligation Debt over EAV:	3.92%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$595,406	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$765	\$1,970	\$755
Revenue Collected During FY 09:	\$271,948	\$185,909	\$80,135
Expenditures During FY 09:	\$224,691	\$213,539	\$91,745
Per Capita Revenue:	\$350	\$382	\$198
Per Capita Expenditures:	\$289	\$515	\$226
Operating Income (loss):	\$47,257	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	386.89%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$869,300	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,117	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Forrest Village**

Unit Code: **053/050/32** County: **LIVINGSTON**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,450,600**

Equalized Assessed Valuation: **\$11,835,704**

Population: **1,205**

Employees:

 Full Time: **5**

 Part Time: **20**

 Salaries Paid: **\$192,303**

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 09:	\$684,442	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$568	\$543	\$377
Revenue Collected During FY 09:	\$549,947	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$567,631	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$456	\$711	\$550
Per Capita Expenditures:	\$471	\$723	\$559
Revenues over (under) Expenditures:	-\$17,684	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	117.46%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$666,758	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$553	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$733,289	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$524,221	\$7,846,130	\$2,018,462
Per Capita Debt:	\$435	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,029,876	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$855	\$1,386	\$1,061
Revenue Collected During FY 09:	\$246,755	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$286,946	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$205	\$412	\$278
Per Capita Expenditures:	\$238	\$418	\$278
Operating Income (loss):	-\$40,191	-\$286	\$
Ratio of Retained Earnings to Expenditures:	344.90%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$989,685	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$821	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Forreston Village**

Unit Code: **071/025/32** County: **OGLE**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,136,541**

Equalized Assessed Valuation: **\$16,468,494**

Population: **1,469**

Employees:

 Full Time: **5**

 Part Time: **7**

 Salaries Paid: **\$241,361**

Blended Component Units

Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,012,677	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$689	\$543	\$377
Revenue Collected During FY 09:	\$518,264	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$593,498	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$353	\$711	\$550
Per Capita Expenditures:	\$404	\$723	\$559
Revenues over (under) Expenditures:	-\$75,234	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	111.00%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$658,792	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$448	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$401,698	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$541,821	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$7,846,130	\$2,018,462
Per Capita Debt:	\$	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$920,508	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$627	\$1,386	\$1,061
Revenue Collected During FY 09:	\$496,308	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$493,698	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$338	\$412	\$278
Per Capita Expenditures:	\$336	\$418	\$278
Operating Income (loss):	\$2,610	-\$286	\$
Ratio of Retained Earnings to Expenditures:	214.93%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,061,107	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$722	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$6,978,593	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,125	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$5,594,888	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,704	\$1,386	\$1,061
Revenue Collected During FY 09:	\$746,884	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,299,264	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$227	\$412	\$278
Per Capita Expenditures:	\$396	\$418	\$278
Operating Income (loss):	-\$552,380	-\$286	\$
Ratio of Retained Earnings to Expenditures:	425.88%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$5,533,283	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,685	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$9,406,237	\$7,846,130	\$2,018,462
Per Capita Debt:	\$879	\$1,224	\$539
General Obligation Debt over EAV:	1.17%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$61,662,840	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$5,763	\$1,386	\$1,061
Revenue Collected During FY 09:	\$8,177,563	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$7,416,205	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$764	\$412	\$278
Per Capita Expenditures:	\$693	\$418	\$278
Operating Income (loss):	\$761,358	-\$286	\$
Ratio of Retained Earnings to Expenditures:	841.73%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$62,424,198	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$5,835	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fox River Grove Village**

Unit Code: **063/025/32** County: **MCHENRY**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,952,344**

Equalized Assessed Valuation: **\$167,967,312**

Population: **4,862**

Employees:

 Full Time: **28**

 Part Time: **2**

 Salaries Paid: **\$1,675,919**

Blended Component Units

Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$2,779,894	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$572	\$543	\$377
Revenue Collected During FY 09:	\$3,863,314	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$3,882,564	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$795	\$711	\$550
Per Capita Expenditures:	\$799	\$723	\$559
Revenues over (under) Expenditures:	-\$19,250	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	71.18%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$2,763,426	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$568	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,069,876	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,755,035	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,848,500	\$7,846,130	\$2,018,462
Per Capita Debt:	\$380	\$1,224	\$539
General Obligation Debt over EAV:	0.62%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$5,448,979	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,121	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,790,890	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,464,203	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$368	\$412	\$278
Per Capita Expenditures:	\$301	\$418	\$278
Operating Income (loss):	\$326,687	-\$286	\$
Ratio of Retained Earnings to Expenditures:	394.46%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$5,775,666	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,188	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$8,051,747	\$7,846,130	\$2,018,462
Per Capita Debt:	\$476	\$1,224	\$539
General Obligation Debt over EAV:	0.59%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$87,747,983	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$5,189	\$1,386	\$1,061
Revenue Collected During FY 09:	\$8,023,451	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$6,344,986	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$475	\$412	\$278
Per Capita Expenditures:	\$375	\$418	\$278
Operating Income (loss):	\$1,678,465	-\$286	\$
Ratio of Retained Earnings to Expenditures:	1409.40%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$89,426,448	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$5,289	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Franklin Village**

Unit Code: 069/020/32 County: MORGAN

Fiscal Year End: 3/31/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$900,000

Equalized Assessed Valuation: \$5,370,378

Population: 634

Employees:

 Full Time: 3

 Part Time: 10

 Salaries Paid: \$76,924

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$136,799	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$216	\$707	\$463
Revenue Collected During FY 09:	\$139,593	\$256,671	\$120,052
Expenditures During FY 09:	\$129,811	\$279,368	\$115,323
Per Capita Revenue:	\$220	\$580	\$289
Per Capita Expenditures:	\$205	\$656	\$281
Revenues over (under) Expenditures:	\$9,782	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	112.92%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$146,581	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$231	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$91,140	\$78,289	\$
Total Unrestricted Net Assets:	\$55,441	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$385,443	\$477,034	\$40,237
Per Capita Debt:	\$608	\$1,068	\$110
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 09:	\$706,000	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,114	\$1,970	\$755
Revenue Collected During FY 09:	\$761,727	\$185,909	\$80,135
Expenditures During FY 09:	\$608,987	\$213,539	\$91,745
Per Capita Revenue:	\$1,201	\$382	\$198
Per Capita Expenditures:	\$961	\$515	\$226
Operating Income (loss):	\$152,740	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	141.01%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$858,740	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,354	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Franklin Grove Village**

Unit Code: 052/030/32 County: LEE

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$948,463

Equalized Assessed Valuation: \$9,805,421

Population: 1,019

Employees:

 Full Time: 3

 Part Time: 24

 Salaries Paid: \$139,082

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 09:	\$618,797	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$607	\$543	\$377
Revenue Collected During FY 09:	\$590,269	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$528,486	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$579	\$711	\$550
Per Capita Expenditures:	\$519	\$723	\$559
Revenues over (under) Expenditures:	\$61,783	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	127.95%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$676,204	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$664	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,276	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$741,313	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$7,846,130	\$2,018,462
Per Capita Debt:	\$	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,020,934	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,002	\$1,386	\$1,061
Revenue Collected During FY 09:	\$206,865	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$200,356	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$203	\$412	\$278
Per Capita Expenditures:	\$197	\$418	\$278
Operating Income (loss):	\$6,509	-\$286	\$
Ratio of Retained Earnings to Expenditures:	512.81%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,027,443	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,008	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Freeburg Village**

Unit Code: **088/070/32** County: **ST. CLAIR**

Fiscal Year End: **3/31/2009**

Accounting Method: **Combination**

Appropriation or Budget: **\$7,706,647**

Equalized Assessed Valuation: **\$85,461,667**

Population: **3,600**

Employees:

 Full Time: **28**

 Part Time: **4**

 Salaries Paid: **\$1,442,048**

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 09:	\$768,274	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$213	\$543	\$377
Revenue Collected During FY 09:	\$2,074,061	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,882,163	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$576	\$711	\$550
Per Capita Expenditures:	\$523	\$723	\$559
Revenues over (under) Expenditures:	\$191,898	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	51.30%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$965,572	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$268	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$361,841	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$1,317,761	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$7,724,297	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,146	\$1,224	\$539
General Obligation Debt over EAV:	2.31%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$9,021,325	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,506	\$1,386	\$1,061
Revenue Collected During FY 09:	\$5,080,394	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$5,190,920	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$1,411	\$412	\$278
Per Capita Expenditures:	\$1,442	\$418	\$278
Operating Income (loss):	-\$110,526	-\$286	\$
Ratio of Retained Earnings to Expenditures:	171.66%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$8,910,799	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,475	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$307,905	\$477,034	\$40,237
Per Capita Debt:	\$1,100	\$1,068	\$110
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 09:	\$785,232	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,804	\$1,970	\$755
Revenue Collected During FY 09:	\$315,822	\$185,909	\$80,135
Expenditures During FY 09:	\$138,919	\$213,539	\$91,745
Per Capita Revenue:	\$1,128	\$382	\$198
Per Capita Expenditures:	\$496	\$515	\$226
Operating Income (loss):	\$176,903	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	692.59%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$962,135	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$3,436	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Freeport City		
Unit Code:	089/025/30	County:	STEPHENSON
Fiscal Year End:	4/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,696,331		
Equalized Assessed Valuation:	\$270,118,860		
Population:	26,800		
Employees:			
Full Time:	205		
Part Time:	21		
Salaries Paid:	\$10,599,586		

Blended Component Units

Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$6,023,088	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$225	\$428	\$371
Revenue Collected During FY 09:	\$19,097,327	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$18,585,601	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$713	\$887	\$870
Per Capita Expenditures:	\$693	\$899	\$870
Revenues over (under) Expenditures:	\$511,726	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	29.21%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$5,428,300	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$203	\$409	\$337

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:	\$345,029	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	-\$1,242,049	\$3,338,496	\$7,633,118



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$28,476,915	\$77,493,581	\$48,137,266
Per Capita Debt:	\$1,063	\$1,391	\$1,088
General Obligation Debt over EAV:	10.17%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$24,393,595	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$910	\$1,230	\$1,008
Revenue Collected During FY 09:	\$8,214,720	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$8,897,239	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$307	\$307	\$222
Per Capita Expenditures:	\$332	\$312	\$231
Operating Income (loss):	-\$682,519	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	286.76%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$25,513,828	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$952	\$1,241	\$1,040



FISCAL YEAR 2009

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 09:	\$1,545,501	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$398	\$543	\$377
Revenue Collected During FY 09:	\$1,637,812	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$2,124,012	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$422	\$711	\$550
Per Capita Expenditures:	\$547	\$723	\$559
Revenues over (under) Expenditures:	-\$486,200	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	69.28%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,471,431	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$379	\$530	\$374
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$239,420	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$597,938	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,550,633	\$7,846,130	\$2,018,462
Per Capita Debt:	\$657	\$1,224	\$539
General Obligation Debt over EAV:	1.56%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,177,910	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$304	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,022,865	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$942,467	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$264	\$412	\$278
Per Capita Expenditures:	\$243	\$418	\$278
Operating Income (loss):	\$80,398	-\$286	\$
Ratio of Retained Earnings to Expenditures:	133.51%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,258,308	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$324	\$1,406	\$1,073



FISCAL YEAR 2009

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 09:	\$102,178	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$4,087	\$707	\$463
Revenue Collected During FY 09:	\$14,904	\$256,671	\$120,052
Expenditures During FY 09:	\$7,599	\$279,368	\$115,323
Per Capita Revenue:	\$596	\$580	\$289
Per Capita Expenditures:	\$304	\$656	\$281
Revenues over (under) Expenditures:	\$7,305	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	1440.76%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$109,483	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$4,379	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$109,483	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
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 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768