



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Jacksonville City**

Unit Code: **069/025/30** County: **MORGAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,133,230**

Equalized Assessed Valuation: **\$236,133,169**

Population: **19,319**

Employees:

 Full Time: **176**

 Part Time: **9**

 Salaries Paid: **\$8,725,502**

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:	\$14,184,628	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$734	\$543	\$377
Revenue Collected During FY 09:	\$15,399,810	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$14,318,469	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$797	\$711	\$550
Per Capita Expenditures:	\$741	\$723	\$559
Revenues over (under) Expenditures:	\$1,081,341	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	102.89%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$14,731,679	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$763	\$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:	\$2,935,309	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$16,401,799	\$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:	\$4,128,516	\$7,846,130	\$2,018,462
Per Capita Debt:	\$214	\$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:	\$32,057,628	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,659	\$1,386	\$1,061
Revenue Collected During FY 09:	\$5,925,886	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$6,432,478	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$307	\$412	\$278
Per Capita Expenditures:	\$333	\$418	\$278
Operating Income (loss):	-\$506,592	-\$286	\$
Ratio of Retained Earnings to Expenditures:	491.23%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$31,598,323	\$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

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Jeffersonville Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$639,400**

Equalized Assessed Valuation: **\$913,023**

Population: **366**

Employees:

 Full Time: **2**

 Part Time: **12**

 Salaries Paid: **\$58,798**

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:	\$36,995	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$101	\$707	\$463
Revenue Collected During FY 09:	\$73,277	\$256,671	\$120,052
Expenditures During FY 09:	\$71,330	\$279,368	\$115,323
Per Capita Revenue:	\$200	\$580	\$289
Per Capita Expenditures:	\$195	\$656	\$281
Revenues over (under) Expenditures:	\$1,947	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	54.59%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$38,942	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$106	\$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:	\$20,598	\$78,289	\$
Total Unrestricted Net Assets:	\$21,950	\$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:	\$230,000	\$477,034	\$40,237
Per Capita Debt:	\$628	\$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:	\$891,617	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,436	\$1,970	\$755
Revenue Collected During FY 09:	\$340,291	\$185,909	\$80,135
Expenditures During FY 09:	\$297,228	\$213,539	\$91,745
Per Capita Revenue:	\$930	\$382	\$198
Per Capita Expenditures:	\$812	\$515	\$226
Operating Income (loss):	\$43,063	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	314.47%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$934,680	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,554	\$1,842	\$768



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:	\$110,016	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$902	\$707	\$463
Revenue Collected During FY 09:	\$21,999	\$256,671	\$120,052
Expenditures During FY 09:	\$17,114	\$279,368	\$115,323
Per Capita Revenue:	\$180	\$580	\$289
Per Capita Expenditures:	\$140	\$656	\$281
Revenues over (under) Expenditures:	\$4,885	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	667.83%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$114,292	\$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:	\$13,249	\$78,289	\$
Total Unrestricted Net Assets:	\$92,220	\$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:	\$35,044	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$287	\$1,970	\$755
Revenue Collected During FY 09:	\$24,686	\$185,909	\$80,135
Expenditures During FY 09:	\$24,090	\$213,539	\$91,745
Per Capita Revenue:	\$202	\$382	\$198
Per Capita Expenditures:	\$197	\$515	\$226
Operating Income (loss):	\$596	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	147.95%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$35,640	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$292	\$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:	\$108,140	\$7,846,130	\$2,018,462
Per Capita Debt:	\$76	\$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:	\$548,735	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$388	\$1,386	\$1,061
Revenue Collected During FY 09:	\$248,623	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$231,013	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$176	\$412	\$278
Per Capita Expenditures:	\$163	\$418	\$278
Operating Income (loss):	\$17,610	-\$286	\$
Ratio of Retained Earnings to Expenditures:	245.16%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$566,345	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$401	\$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:	\$906,192	\$7,846,130	\$2,018,462
Per Capita Debt:	\$108	\$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:	\$6,365,034	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$760	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,367,964	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,492,462	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$283	\$412	\$278
Per Capita Expenditures:	\$298	\$418	\$278
Operating Income (loss):	-\$124,498	-\$286	\$
Ratio of Retained Earnings to Expenditures:	250.38%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$6,240,536	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$745	\$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:	\$70,047	\$477,034	\$40,237
Per Capita Debt:	\$302	\$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:	\$572,910	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,469	\$1,970	\$755
Revenue Collected During FY 09:	\$34,083	\$185,909	\$80,135
Expenditures During FY 09:	\$43,378	\$213,539	\$91,745
Per Capita Revenue:	\$147	\$382	\$198
Per Capita Expenditures:	\$187	\$515	\$226
Operating Income (loss):	-\$9,295	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1315.95%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$570,833	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,460	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Johnsburg Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,314,679**

Equalized Assessed Valuation: **\$260,394,714**

Population: **6,734**

Employees:

 Full Time: **20**

 Part Time: **5**

 Salaries Paid: **\$1,262,201**

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:	\$944,741	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$140	\$543	\$377
Revenue Collected During FY 09:	\$3,021,573	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$2,899,862	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$449	\$711	\$550
Per Capita Expenditures:	\$431	\$723	\$559
Revenues over (under) Expenditures:	\$121,711	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	36.36%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,054,452	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$157	\$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:	\$580,142	\$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:	\$5,468,788	\$7,846,130	\$2,018,462
Per Capita Debt:	\$812	\$1,224	\$539
General Obligation Debt over EAV:	0.33%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$5,829,862	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$866	\$1,386	\$1,061
Revenue Collected During FY 09:	\$177,718	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$867,293	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$26	\$412	\$278
Per Capita Expenditures:	\$129	\$418	\$278
Operating Income (loss):	-\$689,575	-\$286	\$
Ratio of Retained Earnings to Expenditures:	592.68%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$5,140,287	\$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

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Johnsonville Village**

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

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

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$213,769**

Population: **69**

Employees:

 Full Time: **8**

 Part Time:

 Salaries Paid: **\$2,955**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$54,592	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$791	\$707	\$463
Revenue Collected During FY 09:	\$15,012	\$256,671	\$120,052
Expenditures During FY 09:	\$7,671	\$279,368	\$115,323
Per Capita Revenue:	\$218	\$580	\$289
Per Capita Expenditures:	\$111	\$656	\$281
Revenues over (under) Expenditures:	\$7,341	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	807.37%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$61,933	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$898	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$13	\$3,135	\$
Total Unreserved Funds:	\$61,920	\$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:	\$367,396	\$7,846,130	\$2,018,462
Per Capita Debt:	\$106	\$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:	\$828,740	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$238	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,206,502	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,229,340	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$347	\$412	\$278
Per Capita Expenditures:	\$354	\$418	\$278
Operating Income (loss):	-\$22,838	-\$286	\$
Ratio of Retained Earnings to Expenditures:	65.56%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$805,902	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$232	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Joliet City**

Unit Code: 099/055/30 County: WILL

Fiscal Year End: 12/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$266,467,864

Equalized Assessed Valuation: \$3,241,041,308

Population: 152,813

Employees:

 Full Time: 925

 Part Time: 127

 Salaries Paid: \$84,807,565

Blended Component Units

Number Submitted = 1
Joliet Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$60,597,992	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$397	\$428	\$371
Revenue Collected During FY 09:	\$153,966,831	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$159,061,927	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$1,008	\$887	\$870
Per Capita Expenditures:	\$1,041	\$899	\$870
Revenues over (under) Expenditures:	-\$5,095,096	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	36.56%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$58,146,399	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$381	\$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:	\$414,923	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	-\$9,890,018	\$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:	\$65,002,940	\$77,493,581	\$48,137,266
Per Capita Debt:	\$425	\$1,391	\$1,088
General Obligation Debt over EAV:	0.33%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$254,314,466	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$1,664	\$1,230	\$1,008
Revenue Collected During FY 09:	\$31,794,874	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$32,681,805	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$208	\$307	\$222
Per Capita Expenditures:	\$214	\$312	\$231
Operating Income (loss):	-\$886,931	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	772.01%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$252,305,294	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$1,651	\$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: **Jonesboro City**

Unit Code: **091/030/30** County: **UNION**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,818,000**

Equalized Assessed Valuation: **\$13,318,654**

Population: **1,852**

Employees:

 Full Time: **12**

 Part Time: **11**

 Salaries Paid: **\$442,984**

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:	\$776,152	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$419	\$543	\$377
Revenue Collected During FY 09:	\$655,573	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$587,698	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$354	\$711	\$550
Per Capita Expenditures:	\$317	\$723	\$559
Revenues over (under) Expenditures:	\$67,875	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	143.62%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$844,027	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$456	\$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:	\$28,996	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$899,920	\$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:	\$2,172,105	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,173	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,164,237	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,180,857	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$629	\$412	\$278
Per Capita Expenditures:	\$638	\$418	\$278
Operating Income (loss):	-\$16,620	-\$286	\$
Ratio of Retained Earnings to Expenditures:	182.54%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,155,485	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,164	\$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:	\$280,349	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$561	\$1,970	\$755
Revenue Collected During FY 09:	\$66,562	\$185,909	\$80,135
Expenditures During FY 09:	\$31,150	\$213,539	\$91,745
Per Capita Revenue:	\$133	\$382	\$198
Per Capita Expenditures:	\$62	\$515	\$226
Operating Income (loss):	\$35,412	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1013.68%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$315,761	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$632	\$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:	\$543,040	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,560	\$1,970	\$755
Revenue Collected During FY 09:	\$78,637	\$185,909	\$80,135
Expenditures During FY 09:	\$117,886	\$213,539	\$91,745
Per Capita Revenue:	\$226	\$382	\$198
Per Capita Expenditures:	\$339	\$515	\$226
Operating Income (loss):	-\$39,249	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	440.83%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$519,680	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,493	\$1,842	\$768



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:	\$114,934	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$827	\$707	\$463
Revenue Collected During FY 09:	\$24,412	\$256,671	\$120,052
Expenditures During FY 09:	\$16,078	\$279,368	\$115,323
Per Capita Revenue:	\$176	\$580	\$289
Per Capita Expenditures:	\$116	\$656	\$281
Revenues over (under) Expenditures:	\$8,334	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	766.69%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$123,268	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$887	\$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:	\$123,268	\$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:	\$341,764	\$477,034	\$40,237
Per Capita Debt:	\$605	\$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:	\$850,084	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,505	\$1,970	\$755
Revenue Collected During FY 09:	\$154,332	\$185,909	\$80,135
Expenditures During FY 09:	\$157,838	\$213,539	\$91,745
Per Capita Revenue:	\$273	\$382	\$198
Per Capita Expenditures:	\$279	\$515	\$226
Operating Income (loss):	-\$3,506	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	537.33%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$848,107	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,501	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kampsville Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$230,000**

Equalized Assessed Valuation: **\$2,708,730**

Population: **400**

Employees:

 Full Time: **1**

 Part Time: **2**

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

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$96,256	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$241	\$707	\$463
Revenue Collected During FY 09:	\$132,488	\$256,671	\$120,052
Expenditures During FY 09:	\$131,929	\$279,368	\$115,323
Per Capita Revenue:	\$331	\$580	\$289
Per Capita Expenditures:	\$330	\$656	\$281
Revenues over (under) Expenditures:	\$559	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	74.13%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$97,795	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$244	\$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:	\$54,897	\$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:	\$69,162	\$477,034	\$40,237
Per Capita Debt:	\$173	\$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:	\$240,281	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$601	\$1,970	\$755
Revenue Collected During FY 09:	\$98,979	\$185,909	\$80,135
Expenditures During FY 09:	\$97,960	\$213,539	\$91,745
Per Capita Revenue:	\$247	\$382	\$198
Per Capita Expenditures:	\$245	\$515	\$226
Operating Income (loss):	\$1,019	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	354.81%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$347,568	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$869	\$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:	\$17,000	\$477,034	\$40,237
Per Capita Debt:	\$38	\$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:	\$394,861	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$877	\$1,970	\$755
Revenue Collected During FY 09:	\$110,280	\$185,909	\$80,135
Expenditures During FY 09:	\$86,454	\$213,539	\$91,745
Per Capita Revenue:	\$245	\$382	\$198
Per Capita Expenditures:	\$192	\$515	\$226
Operating Income (loss):	\$23,826	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	484.29%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$418,687	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$930	\$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:	\$	\$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 Greater than 25,000

Local Government Profile

Unit Name:	Kankakee City		
Unit Code:	046/060/30	County:	KANKAKEE
Fiscal Year End:	4/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$59,812,306		
Equalized Assessed Valuation:	\$287,260,631		
Population:	26,710		
Employees:			
Full Time:	259		
Part Time:	79		
Salaries Paid:	\$15,280,208		

Blended Component Units

Number Submitted = 2
 Community Development Agency
 Municipal Utility

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$7,373,843	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$276	\$428	\$371
Revenue Collected During FY 09:	\$46,016,098	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$47,262,423	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$1,723	\$887	\$870
Per Capita Expenditures:	\$1,769	\$899	\$870
Revenues over (under) Expenditures:	-\$1,246,325	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	10.26%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$4,851,046	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$182	\$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:	\$10,821,491	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	-\$47,481,267	\$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:	\$99,249,615	\$77,493,581	\$48,137,266
Per Capita Debt:	\$3,716	\$1,391	\$1,088
General Obligation Debt over EAV:	25.54%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$26,824,736	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$1,004	\$1,230	\$1,008
Revenue Collected During FY 09:	\$9,755,867	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$10,460,404	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$365	\$307	\$222
Per Capita Expenditures:	\$392	\$312	\$231
Operating Income (loss):	-\$704,537	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	284.22%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$29,730,463	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$1,113	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kansas Village**

Unit Code: 023/025/32 County: EDGAR

Fiscal Year End: 3/31/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$491,050

Equalized Assessed Valuation: \$4,090,073

Population: 842

Employees:

 Full Time: 3

 Part Time: 21

 Salaries Paid: \$138,781

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$638,252	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$758	\$707	\$463
Revenue Collected During FY 09:	\$237,641	\$256,671	\$120,052
Expenditures During FY 09:	\$208,942	\$279,368	\$115,323
Per Capita Revenue:	\$282	\$580	\$289
Per Capita Expenditures:	\$248	\$656	\$281
Revenues over (under) Expenditures:	\$28,699	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	313.54%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$655,117	\$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:	\$121,282	\$78,289	\$
Total Unrestricted Net Assets:	\$470,210	\$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:	\$701,977	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$834	\$1,970	\$755
Revenue Collected During FY 09:	\$134,814	\$185,909	\$80,135
Expenditures During FY 09:	\$130,536	\$213,539	\$91,745
Per Capita Revenue:	\$160	\$382	\$198
Per Capita Expenditures:	\$155	\$515	\$226
Operating Income (loss):	\$4,278	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	541.04%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$706,255	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$839	\$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:	\$29,534	\$477,034	\$40,237
Per Capita Debt:	\$174	\$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:	\$273,000	\$477,034	\$40,237
Per Capita Debt:	\$441	\$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:	\$1,441,270	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,328	\$1,970	\$755
Revenue Collected During FY 09:	\$401,327	\$185,909	\$80,135
Expenditures During FY 09:	\$396,888	\$213,539	\$91,745
Per Capita Revenue:	\$648	\$382	\$198
Per Capita Expenditures:	\$641	\$515	\$226
Operating Income (loss):	\$4,439	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	363.21%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,441,520	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,329	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kaskaskia Village**

Unit Code: 079/035/32 County: RANDOLPH

Fiscal Year End: 12/31/2009

Accounting Method: Cash

Appropriation or Budget: \$10,000

Equalized Assessed Valuation: \$199,660

Population: 24

Employees:

 Full Time:

 Part Time: 3

 Salaries Paid: \$255

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$27,014	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,126	\$707	\$463
Revenue Collected During FY 09:	\$2,279	\$256,671	\$120,052
Expenditures During FY 09:	\$1,250	\$279,368	\$115,323
Per Capita Revenue:	\$95	\$580	\$289
Per Capita Expenditures:	\$52	\$656	\$281
Revenues over (under) Expenditures:	\$1,029	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	2243.44%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$28,043	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,168	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$19,545	\$3,135	\$
Total Unreserved Funds:	\$26,980	\$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: **Keenes Village**

Unit Code: 096/035/32 County: WAYNE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$27,550

Equalized Assessed Valuation: \$152,604

Population: 62

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$53,061	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$856	\$707	\$463
Revenue Collected During FY 09:	\$17,212	\$256,671	\$120,052
Expenditures During FY 09:	\$15,461	\$279,368	\$115,323
Per Capita Revenue:	\$278	\$580	\$289
Per Capita Expenditures:	\$249	\$656	\$281
Revenues over (under) Expenditures:	\$1,751	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	348.05%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$53,812	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$868	\$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:	\$31,869	\$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:	\$24,000	\$477,034	\$40,237
Per Capita Debt:	\$387	\$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:	\$291,063	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$4,695	\$1,970	\$755
Revenue Collected During FY 09:	\$10,167	\$185,909	\$80,135
Expenditures During FY 09:	\$31,438	\$213,539	\$91,745
Per Capita Revenue:	\$164	\$382	\$198
Per Capita Expenditures:	\$507	\$515	\$226
Operating Income (loss):	-\$21,271	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	861.35%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$270,792	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$4,368	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keensburg Village**

Unit Code: **093/020/32** County: **WABASH**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$133,761**

Equalized Assessed Valuation: **\$744,160**

Population: **350**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$12,768**

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:	\$44,769	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$128	\$707	\$463
Revenue Collected During FY 09:	\$39,264	\$256,671	\$120,052
Expenditures During FY 09:	\$38,248	\$279,368	\$115,323
Per Capita Revenue:	\$112	\$580	\$289
Per Capita Expenditures:	\$109	\$656	\$281
Revenues over (under) Expenditures:	\$1,016	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	119.71%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$45,785	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$131	\$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:	\$45,785	\$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:	\$239,000	\$477,034	\$40,237
Per Capita Debt:	\$683	\$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:	\$792,702	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,265	\$1,970	\$755
Revenue Collected During FY 09:	\$55,869	\$185,909	\$80,135
Expenditures During FY 09:	\$90,936	\$213,539	\$91,745
Per Capita Revenue:	\$160	\$382	\$198
Per Capita Expenditures:	\$260	\$515	\$226
Operating Income (loss):	-\$35,067	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	833.15%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$757,635	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,165	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keithsburg City**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **700**

Employees:

 Full Time: **3**

 Part Time: **24**

 Salaries Paid: **\$108,822**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$418,284	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$598	\$707	\$463
Revenue Collected During FY 09:	\$497,630	\$256,671	\$120,052
Expenditures During FY 09:	\$380,090	\$279,368	\$115,323
Per Capita Revenue:	\$711	\$580	\$289
Per Capita Expenditures:	\$543	\$656	\$281
Revenues over (under) Expenditures:	\$117,540	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	140.34%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$533,402	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$762	\$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:	\$537,990	\$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:	\$19,354	\$477,034	\$40,237
Per Capita Debt:	\$28	\$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:	\$790,467	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,129	\$1,970	\$755
Revenue Collected During FY 09:	\$164,104	\$185,909	\$80,135
Expenditures During FY 09:	\$215,683	\$213,539	\$91,745
Per Capita Revenue:	\$234	\$382	\$198
Per Capita Expenditures:	\$308	\$515	\$226
Operating Income (loss):	-\$51,579	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	343.70%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$741,310	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,059	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kell Village**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$49,500**

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

Population: **252**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$7,759**

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:	\$53,863	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$214	\$707	\$463
Revenue Collected During FY 09:	\$44,906	\$256,671	\$120,052
Expenditures During FY 09:	\$53,048	\$279,368	\$115,323
Per Capita Revenue:	\$178	\$580	\$289
Per Capita Expenditures:	\$211	\$656	\$281
Revenues over (under) Expenditures:	-\$8,142	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	86.19%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$45,721	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$181	\$740	\$482
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$55,638	\$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

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kempton Village**

Unit Code: 027/025/32 County: FORD

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$274,195

Equalized Assessed Valuation: \$1,828,621

Population: 235

Employees:

 Full Time:

 Part Time: 11

 Salaries Paid: \$15,191

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$155,897	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$663	\$707	\$463
Revenue Collected During FY 09:	\$92,016	\$256,671	\$120,052
Expenditures During FY 09:	\$107,959	\$279,368	\$115,323
Per Capita Revenue:	\$392	\$580	\$289
Per Capita Expenditures:	\$459	\$656	\$281
Revenues over (under) Expenditures:	-\$15,943	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	129.64%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$139,954	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$596	\$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:	\$4,839	\$78,289	\$
Total Unrestricted Net Assets:	\$135,115	\$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:	\$90,000	\$477,034	\$40,237
Per Capita Debt:	\$383	\$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:	-\$70,159	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	-\$299	\$1,970	\$755
Revenue Collected During FY 09:	\$22,419	\$185,909	\$80,135
Expenditures During FY 09:	\$27,747	\$213,539	\$91,745
Per Capita Revenue:	\$95	\$382	\$198
Per Capita Expenditures:	\$118	\$515	\$226
Operating Income (loss):	-\$5,328	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	-272.05%	399.52%	306.94%
Ending Retained Earnings for FY 09:	-\$75,487	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	-\$321	\$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:	\$8,174,811	\$7,846,130	\$2,018,462
Per Capita Debt:	\$3,265	\$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:	\$1,737,396	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$694	\$1,386	\$1,061
Revenue Collected During FY 09:	\$820,797	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$957,776	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$328	\$412	\$278
Per Capita Expenditures:	\$382	\$418	\$278
Operating Income (loss):	-\$136,979	-\$286	\$
Ratio of Retained Earnings to Expenditures:	167.10%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,600,417	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$639	\$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: **Kewanee City**

Unit Code: **037/070/30** County: **HENRY**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$82,110,733**

Equalized Assessed Valuation: **\$88,880,073**

Population: **12,944**

Employees:

 Full Time: **83**

 Part Time: **40**

 Salaries Paid: **\$4,283,071**

Blended Component Units

Number Submitted = 3

Cemetery

Kewanee Fire Pension Trust

Kewanee Police Pension Trust

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$5,436,824	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$420	\$543	\$377
Revenue Collected During FY 09:	\$7,958,349	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$6,488,778	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$615	\$711	\$550
Per Capita Expenditures:	\$501	\$723	\$559
Revenues over (under) Expenditures:	\$1,469,571	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	87.38%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$5,669,900	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$438	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$5,669,900	\$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:	\$14,130,948	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,092	\$1,224	\$539
General Obligation Debt over EAV:	5.94%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$564,752	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$44	\$1,386	\$1,061
Revenue Collected During FY 09:	\$4,192,860	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,384,237	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$324	\$412	\$278
Per Capita Expenditures:	\$261	\$418	\$278
Operating Income (loss):	\$808,623	-\$286	\$
Ratio of Retained Earnings to Expenditures:	40.26%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,362,491	\$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:	\$205,811	\$477,034	\$40,237
Per Capita Debt:	\$285	\$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:	\$879,529	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,218	\$1,970	\$755
Revenue Collected During FY 09:	\$173,829	\$185,909	\$80,135
Expenditures During FY 09:	\$189,323	\$213,539	\$91,745
Per Capita Revenue:	\$241	\$382	\$198
Per Capita Expenditures:	\$262	\$515	\$226
Operating Income (loss):	-\$15,494	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	456.38%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$864,035	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,197	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kilbourne Village**

Unit Code: **060/030/32** County: **MASON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$173,400**

Equalized Assessed Valuation: **\$1,503,087**

Population: **622**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$27,059**

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:	\$358,655	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$577	\$707	\$463
Revenue Collected During FY 09:	\$168,283	\$256,671	\$120,052
Expenditures During FY 09:	\$160,026	\$279,368	\$115,323
Per Capita Revenue:	\$271	\$580	\$289
Per Capita Expenditures:	\$257	\$656	\$281
Revenues over (under) Expenditures:	\$8,257	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	229.28%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$366,912	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$590	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$368,908	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name: **Kildeer Village**

Unit Code: 049/075/32 County: LAKE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,004,715

Equalized Assessed Valuation: \$335,810,238

Population: 4,127

Employees:

 Full Time: 23

 Part Time: 3

 Salaries Paid: \$1,842,698

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,088,843	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$264	\$543	\$377
Revenue Collected During FY 09:	\$4,431,637	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$4,554,097	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,074	\$711	\$550
Per Capita Expenditures:	\$1,103	\$723	\$559
Revenues over (under) Expenditures:	-\$122,460	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	21.39%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$974,303	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$236	\$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:	\$837,479	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$686,615	\$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:	\$1,764,156	\$7,846,130	\$2,018,462
Per Capita Debt:	\$427	\$1,224	\$539
General Obligation Debt over EAV:	0.44%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$6,706,439	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,625	\$1,386	\$1,061
Revenue Collected During FY 09:	\$621,538	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$618,463	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$151	\$412	\$278
Per Capita Expenditures:	\$150	\$418	\$278
Operating Income (loss):	\$3,075	-\$286	\$
Ratio of Retained Earnings to Expenditures:	1106.86%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$6,845,514	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,659	\$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:	\$157,935	\$7,846,130	\$2,018,462
Per Capita Debt:	\$117	\$1,224	\$539
General Obligation Debt over EAV:	1.22%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,217,708	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,639	\$1,386	\$1,061
Revenue Collected During FY 09:	\$541,483	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$540,837	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$400	\$412	\$278
Per Capita Expenditures:	\$400	\$418	\$278
Operating Income (loss):	\$646	-\$286	\$
Ratio of Retained Earnings to Expenditures:	410.17%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,218,354	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,640	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kinderhook Village**

Unit Code: 075/045/32 County: PIKE

Fiscal Year End: 3/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$128,881

Equalized Assessed Valuation: \$1,312,032

Population: 249

Employees:

 Full Time:

 Part Time: 12

 Salaries Paid: \$13,702

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:	\$77,330	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$311	\$707	\$463
Revenue Collected During FY 09:	\$47,651	\$256,671	\$120,052
Expenditures During FY 09:	\$48,484	\$279,368	\$115,323
Per Capita Revenue:	\$191	\$580	\$289
Per Capita Expenditures:	\$195	\$656	\$281
Revenues over (under) Expenditures:	-\$833	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	72.34%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$35,071	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$141	\$740	\$482
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$27,430	\$3,135	\$
Total Unreserved Funds:	\$7,641	\$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:	\$181,000	\$477,034	\$40,237
Per Capita Debt:	\$727	\$1,068	\$110
General Obligation Debt over EAV:	13.80%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$419,755	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,686	\$1,970	\$755
Revenue Collected During FY 09:	\$48,110	\$185,909	\$80,135
Expenditures During FY 09:	\$71,624	\$213,539	\$91,745
Per Capita Revenue:	\$193	\$382	\$198
Per Capita Expenditures:	\$288	\$515	\$226
Operating Income (loss):	-\$23,514	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	553.22%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$396,241	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,591	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kingston Village**

Unit Code: 019/030/32 County: DEKALB

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,079,695

Equalized Assessed Valuation: \$23,752,247

Population: 980

Employees:

 Full Time: 5

 Part Time: 3

 Salaries Paid: \$202,775

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$148,414	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$151	\$707	\$463
Revenue Collected During FY 09:	\$400,574	\$256,671	\$120,052
Expenditures During FY 09:	\$418,358	\$279,368	\$115,323
Per Capita Revenue:	\$409	\$580	\$289
Per Capita Expenditures:	\$427	\$656	\$281
Revenues over (under) Expenditures:	-\$17,784	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	68.34%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$285,890	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$292	\$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:	\$285,890	\$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:	\$326,304	\$477,034	\$40,237
Per Capita Debt:	\$333	\$1,068	\$110
General Obligation Debt over EAV:	0.47%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$354,798	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$362	\$1,970	\$755
Revenue Collected During FY 09:	\$295,148	\$185,909	\$80,135
Expenditures During FY 09:	\$399,845	\$213,539	\$91,745
Per Capita Revenue:	\$301	\$382	\$198
Per Capita Expenditures:	\$408	\$515	\$226
Operating Income (loss):	-\$104,697	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	23.72%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$94,841	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$97	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kingston Mines Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$918,350**

Equalized Assessed Valuation: **\$3,420,558**

Population: **259**

Employees:

 Full Time:

 Part Time: **18**

 Salaries Paid: **\$26,230**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$112,535	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$434	\$707	\$463
Revenue Collected During FY 09:	\$92,153	\$256,671	\$120,052
Expenditures During FY 09:	\$62,470	\$279,368	\$115,323
Per Capita Revenue:	\$356	\$580	\$289
Per Capita Expenditures:	\$241	\$656	\$281
Revenues over (under) Expenditures:	\$29,683	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	227.66%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$142,218	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$549	\$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:	\$50,383	\$78,289	\$
Total Unrestricted Net Assets:	\$92,486	\$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:	\$160,000	\$477,034	\$40,237
Per Capita Debt:	\$618	\$1,068	\$110
General Obligation Debt over EAV:	4.68%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$89,973	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$347	\$1,970	\$755
Revenue Collected During FY 09:	\$394,761	\$185,909	\$80,135
Expenditures During FY 09:	\$112,593	\$213,539	\$91,745
Per Capita Revenue:	\$1,524	\$382	\$198
Per Capita Expenditures:	\$435	\$515	\$226
Operating Income (loss):	\$282,168	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	330.52%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$372,141	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,437	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kinmundy City**

Unit Code: **058/040/30** County: **MARION**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$681,150**

Equalized Assessed Valuation: **\$3,110,576**

Population: **892**

Employees:

 Full Time: **4**

 Part Time: **5**

 Salaries Paid: **\$141,370**

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:	\$90,309	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$101	\$707	\$463
Revenue Collected During FY 09:	\$219,921	\$256,671	\$120,052
Expenditures During FY 09:	\$191,187	\$279,368	\$115,323
Per Capita Revenue:	\$247	\$580	\$289
Per Capita Expenditures:	\$214	\$656	\$281
Revenues over (under) Expenditures:	\$28,734	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	60.90%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$116,433	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$131	\$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:	\$72,562	\$78,289	\$
Total Unrestricted Net Assets:	\$43,871	\$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:	\$461,090	\$477,034	\$40,237
Per Capita Debt:	\$517	\$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:	\$2,358,849	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,644	\$1,970	\$755
Revenue Collected During FY 09:	\$256,854	\$185,909	\$80,135
Expenditures During FY 09:	\$295,846	\$213,539	\$91,745
Per Capita Revenue:	\$288	\$382	\$198
Per Capita Expenditures:	\$332	\$515	\$226
Operating Income (loss):	-\$38,992	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	785.03%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$2,322,467	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,604	\$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:	\$17,965	\$7,846,130	\$2,018,462
Per Capita Debt:	\$6	\$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:	\$686,222	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$240	\$1,386	\$1,061
Revenue Collected During FY 09:	\$297,488	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$299,023	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$104	\$412	\$278
Per Capita Expenditures:	\$105	\$418	\$278
Operating Income (loss):	-\$1,535	-\$286	\$
Ratio of Retained Earnings to Expenditures:	514.60%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,538,786	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$538	\$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:	\$176,803	\$477,034	\$40,237
Per Capita Debt:	\$196	\$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:	\$681,935	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$758	\$1,970	\$755
Revenue Collected During FY 09:	\$212,247	\$185,909	\$80,135
Expenditures During FY 09:	\$154,655	\$213,539	\$91,745
Per Capita Revenue:	\$236	\$382	\$198
Per Capita Expenditures:	\$172	\$515	\$226
Operating Income (loss):	\$57,592	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	478.88%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$740,607	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$823	\$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:	\$603,258	\$7,846,130	\$2,018,462
Per Capita Debt:	\$190	\$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:	\$5,611,150	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,763	\$1,386	\$1,061
Revenue Collected During FY 09:	\$887,473	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$809,728	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$279	\$412	\$278
Per Capita Expenditures:	\$254	\$418	\$278
Operating Income (loss):	\$77,745	-\$286	\$
Ratio of Retained Earnings to Expenditures:	722.88%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$5,853,332	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,839	\$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: **La Grange Village**

Unit Code: **016/295/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,187,220**

Equalized Assessed Valuation: **\$707,778,239**

Population: **15,608**

Employees:

 Full Time: **99**

 Part Time: **48**

 Salaries Paid: **\$7,446,349**

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:	\$13,532,027	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$867	\$543	\$377
Revenue Collected During FY 09:	\$18,222,495	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$12,480,020	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,168	\$711	\$550
Per Capita Expenditures:	\$800	\$723	\$559
Revenues over (under) Expenditures:	\$5,742,475	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	118.62%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$14,804,184	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$948	\$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:	\$2,799,614	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$14,406,277	\$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:	\$12,005,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$769	\$1,224	\$539
General Obligation Debt over EAV:	1.12%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$23,634,150	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,514	\$1,386	\$1,061
Revenue Collected During FY 09:	\$4,171,927	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$4,608,025	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$267	\$412	\$278
Per Capita Expenditures:	\$295	\$418	\$278
Operating Income (loss):	-\$436,098	-\$286	\$
Ratio of Retained Earnings to Expenditures:	505.60%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$23,298,052	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,493	\$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: **La Grange Park Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,544,038**

Equalized Assessed Valuation: **\$400,155,330**

Population: **13,295**

Employees:

 Full Time: **48**

 Part Time: **76**

 Salaries Paid: **\$4,049,272**

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:	\$3,502,159	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$263	\$543	\$377
Revenue Collected During FY 09:	\$7,844,805	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$7,215,851	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$590	\$711	\$550
Per Capita Expenditures:	\$543	\$723	\$559
Revenues over (under) Expenditures:	\$628,954	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	46.39%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$3,347,471	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$252	\$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:	\$312,591	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$4,929,235	\$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:	\$6,660,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$501	\$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:	\$9,228,982	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$694	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,272,735	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,187,789	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$246	\$412	\$278
Per Capita Expenditures:	\$240	\$418	\$278
Operating Income (loss):	\$84,946	-\$286	\$
Ratio of Retained Earnings to Expenditures:	291.07%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$9,278,768	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$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:	\$110,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$79	\$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:	\$551,373	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$398	\$1,386	\$1,061
Revenue Collected During FY 09:	\$413,877	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$380,458	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$299	\$412	\$278
Per Capita Expenditures:	\$275	\$418	\$278
Operating Income (loss):	\$33,419	-\$286	\$
Ratio of Retained Earnings to Expenditures:	117.71%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$447,850	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$323	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **La Moille Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,363,000**

Equalized Assessed Valuation: **\$7,639,541**

Population: **750**

Employees:

 Full Time: **2**

 Part Time: **10**

 Salaries Paid: **\$72,704**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$124,897	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$167	\$707	\$463
Revenue Collected During FY 09:	\$192,282	\$256,671	\$120,052
Expenditures During FY 09:	\$175,493	\$279,368	\$115,323
Per Capita Revenue:	\$256	\$580	\$289
Per Capita Expenditures:	\$234	\$656	\$281
Revenues over (under) Expenditures:	\$16,789	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	75.47%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$132,443	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$177	\$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:	\$139,167	\$78,289	\$
Total Unrestricted Net Assets:	-\$6,724	\$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:	\$163,058	\$477,034	\$40,237
Per Capita Debt:	\$217	\$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:	\$432,987	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$577	\$1,970	\$755
Revenue Collected During FY 09:	\$177,387	\$185,909	\$80,135
Expenditures During FY 09:	\$192,310	\$213,539	\$91,745
Per Capita Revenue:	\$237	\$382	\$198
Per Capita Expenditures:	\$256	\$515	\$226
Operating Income (loss):	-\$14,923	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	222.20%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$427,307	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$570	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **La Prairie Town**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$13,400**

Equalized Assessed Valuation: **\$339,360**

Population: **50**

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:	\$26,310	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$526	\$707	\$463
Revenue Collected During FY 09:	\$9,013	\$256,671	\$120,052
Expenditures During FY 09:	\$6,675	\$279,368	\$115,323
Per Capita Revenue:	\$180	\$580	\$289
Per Capita Expenditures:	\$134	\$656	\$281
Revenues over (under) Expenditures:	\$2,338	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	429.18%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$28,648	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$573	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,478	\$3,135	\$
Total Unreserved Funds:	\$26,170	\$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:	\$19,434	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$389	\$1,970	\$755
Revenue Collected During FY 09:	\$4,117	\$185,909	\$80,135
Expenditures During FY 09:	\$5,001	\$213,539	\$91,745
Per Capita Revenue:	\$82	\$382	\$198
Per Capita Expenditures:	\$100	\$515	\$226
Operating Income (loss):	-\$884	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	370.93%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$18,550	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$371	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **La Rose Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$109,975**

Equalized Assessed Valuation: **\$1,281,998**

Population: **159**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$5,800**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$117,398	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$738	\$707	\$463
Revenue Collected During FY 09:	\$42,550	\$256,671	\$120,052
Expenditures During FY 09:	\$53,205	\$279,368	\$115,323
Per Capita Revenue:	\$268	\$580	\$289
Per Capita Expenditures:	\$335	\$656	\$281
Revenues over (under) Expenditures:	-\$10,655	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	200.63%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$106,743	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$671	\$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:	\$38,422	\$78,289	\$
Total Unrestricted Net Assets:	\$68,321	\$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:	\$25,000	\$477,034	\$40,237
Per Capita Debt:	\$157	\$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:	\$160,777	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,011	\$1,970	\$755
Revenue Collected During FY 09:	\$44,961	\$185,909	\$80,135
Expenditures During FY 09:	\$37,329	\$213,539	\$91,745
Per Capita Revenue:	\$283	\$382	\$198
Per Capita Expenditures:	\$235	\$515	\$226
Operating Income (loss):	\$7,632	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	451.15%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$168,409	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,059	\$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:	\$18,609,282	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,784	\$1,224	\$539
General Obligation Debt over EAV:	7.73%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$13,474,617	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,292	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,850,627	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,852,273	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$273	\$412	\$278
Per Capita Expenditures:	\$369	\$418	\$278
Operating Income (loss):	-\$1,001,646	-\$286	\$
Ratio of Retained Earnings to Expenditures:	315.99%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$12,172,971	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,167	\$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: **Lacon City**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,959,000**

Equalized Assessed Valuation: **\$15,320,919**

Population: **1,832**

Employees:

 Full Time: **9**

 Part Time: **5**

 Salaries Paid: **\$356,484**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,269,830	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$693	\$543	\$377
Revenue Collected During FY 09:	\$1,408,156	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,905,267	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$769	\$711	\$550
Per Capita Expenditures:	\$1,040	\$723	\$559
Revenues over (under) Expenditures:	-\$497,111	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	40.56%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$772,719	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$422	\$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:	\$28,165	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,824,831	\$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:	\$1,134,966	\$7,846,130	\$2,018,462
Per Capita Debt:	\$620	\$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:	\$1,162,632	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$635	\$1,386	\$1,061
Revenue Collected During FY 09:	\$403,522	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$445,358	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$220	\$412	\$278
Per Capita Expenditures:	\$243	\$418	\$278
Operating Income (loss):	-\$41,836	-\$286	\$
Ratio of Retained Earnings to Expenditures:	251.66%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,120,796	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$612	\$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:	\$1,101,444	\$7,846,130	\$2,018,462
Per Capita Debt:	\$844	\$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:	\$2,463,758	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,888	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,630,233	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,688,010	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$1,249	\$412	\$278
Per Capita Expenditures:	\$1,293	\$418	\$278
Operating Income (loss):	-\$57,777	-\$286	\$
Ratio of Retained Earnings to Expenditures:	142.53%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,405,981	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,844	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lafayette Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$560,320**

Equalized Assessed Valuation: **\$895,068**

Population: **200**

Employees:

 Full Time:

 Part Time: **4**

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

Blended Component Units

Number Submitted = 2

Library Fund

Water Works

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$54,220	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$271	\$707	\$463
Revenue Collected During FY 09:	\$42,470	\$256,671	\$120,052
Expenditures During FY 09:	\$31,882	\$279,368	\$115,323
Per Capita Revenue:	\$212	\$580	\$289
Per Capita Expenditures:	\$159	\$656	\$281
Revenues over (under) Expenditures:	\$10,588	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	207.32%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$66,098	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$330	\$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:	\$65,776	\$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:	\$33,000	\$477,034	\$40,237
Per Capita Debt:	\$165	\$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:	\$79,705	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$399	\$1,970	\$755
Revenue Collected During FY 09:	\$41,277	\$185,909	\$80,135
Expenditures During FY 09:	\$33,527	\$213,539	\$91,745
Per Capita Revenue:	\$206	\$382	\$198
Per Capita Expenditures:	\$168	\$515	\$226
Operating Income (loss):	\$7,750	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	260.85%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$87,456	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$437	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lake Barrington Village**

Unit Code: **049/080/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,212,161**

Equalized Assessed Valuation: **\$385,590,997**

Population: **4,975**

Employees:

 Full Time: **4**

 Part Time: **10**

 Salaries Paid: **\$296,245**

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:	\$1,896,143	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$381	\$543	\$377
Revenue Collected During FY 09:	\$2,220,261	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$2,506,439	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$446	\$711	\$550
Per Capita Expenditures:	\$504	\$723	\$559
Revenues over (under) Expenditures:	-\$286,178	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	64.23%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,609,965	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$324	\$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:	\$93,430	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,388,573	\$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:	\$10,070,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,024	\$1,224	\$539
General Obligation Debt over EAV:	2.61%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$127,267	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$26	\$1,386	\$1,061
Revenue Collected During FY 09:	\$820,508	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$487,085	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$165	\$412	\$278
Per Capita Expenditures:	\$98	\$418	\$278
Operating Income (loss):	\$333,423	-\$286	\$
Ratio of Retained Earnings to Expenditures:	94.58%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$460,690	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$93	\$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: **Lake Bluff Village**

Unit Code: 049/085/32 County: LAKE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$15,528,028

Equalized Assessed Valuation: \$647,740,985

Population: 6,222

Employees:

 Full Time: 50

 Part Time: 24

 Salaries Paid: \$4,145,104

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$6,411,873	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$1,031	\$543	\$377
Revenue Collected During FY 09:	\$8,551,597	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$9,060,825	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,374	\$711	\$550
Per Capita Expenditures:	\$1,456	\$723	\$559
Revenues over (under) Expenditures:	-\$509,228	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	57.04%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$5,168,192	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$831	\$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:	\$2,037,230	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$3,400,024	\$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:	\$6,357,064	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,022	\$1,224	\$539
General Obligation Debt over EAV:	0.40%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$6,294,218	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,012	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,155,391	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,292,971	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$186	\$412	\$278
Per Capita Expenditures:	\$208	\$418	\$278
Operating Income (loss):	-\$137,580	-\$286	\$
Ratio of Retained Earnings to Expenditures:	473.85%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$6,126,794	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$985	\$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:	\$61,634,733	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,853	\$1,224	\$539
General Obligation Debt over EAV:	0.79%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$56,620,992	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,621	\$1,386	\$1,061
Revenue Collected During FY 09:	\$8,173,229	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$9,223,216	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$378	\$412	\$278
Per Capita Expenditures:	\$427	\$418	\$278
Operating Income (loss):	-\$1,049,987	-\$286	\$
Ratio of Retained Earnings to Expenditures:	501.88%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$46,289,139	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,143	\$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:	\$27,352	\$477,034	\$40,237
Per Capita Debt:	\$105	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name: **Lake Villa Village**

Unit Code: 049/095/32 County: LAKE

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$14,622,137

Equalized Assessed Valuation: \$256,499,256

Population: 8,709

Employees:

 Full Time: 37

 Part Time: 14

 Salaries Paid: \$2,401,815

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$2,214,215	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$254	\$543	\$377
Revenue Collected During FY 09:	\$4,955,269	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$5,171,600	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$569	\$711	\$550
Per Capita Expenditures:	\$594	\$723	\$559
Revenues over (under) Expenditures:	-\$216,331	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	36.18%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,871,251	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$215	\$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:	\$1,082,836	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$918,887	\$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:	\$5,846,654	\$7,846,130	\$2,018,462
Per Capita Debt:	\$671	\$1,224	\$539
General Obligation Debt over EAV:	0.29%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$20,710,022	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,378	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,700,700	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,122,259	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$195	\$412	\$278
Per Capita Expenditures:	\$244	\$418	\$278
Operating Income (loss):	-\$421,559	-\$286	\$
Ratio of Retained Earnings to Expenditures:	955.98%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$20,288,463	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,330	\$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:	Lake Zurich Village		
Unit Code:	049/100/32	County:	LAKE
Fiscal Year End:	4/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,452,392		
Equalized Assessed Valuation:	\$885,557,913		
Population:	19,932		
Employees:			
Full Time:	189		
Part Time:	162		
Salaries Paid:	\$14,599,224		

Blended Component Units

Number Submitted = 2
 Firefighters' Pension
 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,190,379	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$160	\$543	\$377
Revenue Collected During FY 09:	\$23,384,489	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$23,649,883	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,173	\$711	\$550
Per Capita Expenditures:	\$1,187	\$723	\$559
Revenues over (under) Expenditures:	-\$265,394	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	14.20%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$3,357,533	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$168	\$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:	\$1,952,723	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$9,536,742	\$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:	\$45,053,067	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,260	\$1,224	\$539
General Obligation Debt over EAV:	0.52%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$46,531,137	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,334	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,892,701	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$5,170,570	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$195	\$412	\$278
Per Capita Expenditures:	\$259	\$418	\$278
Operating Income (loss):	-\$1,277,869	-\$286	\$
Ratio of Retained Earnings to Expenditures:	865.54%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$44,753,268	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,245	\$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:	\$10,364,242	\$77,493,581	\$48,137,266
Per Capita Debt:	\$349	\$1,391	\$1,088
General Obligation Debt over EAV:	1.04%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$53,270,056	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$1,794	\$1,230	\$1,008
Revenue Collected During FY 09:	\$9,679,549	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$4,931,934	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$326	\$307	\$222
Per Capita Expenditures:	\$166	\$312	\$231
Operating Income (loss):	\$4,747,615	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	1174.63%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$57,932,003	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$1,951	\$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: **Lakemoor Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,933,030**

Equalized Assessed Valuation: **\$165,528,145**

Population: **4,767**

Employees:

 Full Time: **18**

 Part Time: **1**

 Salaries Paid: **\$1,319,806**

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:	\$6,287,572	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$1,319	\$543	\$377
Revenue Collected During FY 09:	\$2,370,219	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$4,089,399	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$497	\$711	\$550
Per Capita Expenditures:	\$858	\$723	\$559
Revenues over (under) Expenditures:	-\$1,719,180	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	111.71%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$4,568,392	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$958	\$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:	\$938,281	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$3,630,111	\$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:	\$5,088,432	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,067	\$1,386	\$1,061
Revenue Collected During FY 09:	\$712,294	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$738,947	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$149	\$412	\$278
Per Capita Expenditures:	\$155	\$418	\$278
Operating Income (loss):	-\$26,653	-\$286	\$
Ratio of Retained Earnings to Expenditures:	685.00%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$5,061,779	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,062	\$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: **Lakewood Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,519,224**

Equalized Assessed Valuation: **\$209,190,806**

Population: **3,546**

Employees:

 Full Time: **21**

 Part Time: **8**

 Salaries Paid: **\$1,662,369**

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:	\$2,541,765	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$717	\$543	\$377
Revenue Collected During FY 09:	\$2,819,476	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$2,910,108	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$795	\$711	\$550
Per Capita Expenditures:	\$821	\$723	\$559
Revenues over (under) Expenditures:	-\$90,632	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	92.10%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$2,680,140	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$756	\$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:	\$1,431,263	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,206,819	\$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:	\$8,213,974	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,316	\$1,224	\$539
General Obligation Debt over EAV:	3.83%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$16,001,011	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$4,512	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,351,251	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,059,518	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$945	\$412	\$278
Per Capita Expenditures:	\$863	\$418	\$278
Operating Income (loss):	\$291,733	-\$286	\$
Ratio of Retained Earnings to Expenditures:	544.19%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$16,649,624	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$4,695	\$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

City Cemetary

City Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$783,054	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$494	\$543	\$377
Revenue Collected During FY 09:	\$802,846	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$749,040	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$507	\$711	\$550
Per Capita Expenditures:	\$473	\$723	\$559
Revenues over (under) Expenditures:	\$53,806	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	111.72%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$836,860	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$528	\$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:	\$96,598	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$529,722	\$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:	\$462,523	\$7,846,130	\$2,018,462
Per Capita Debt:	\$292	\$1,224	\$539
General Obligation Debt over EAV:	2.39%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,600,833	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,642	\$1,386	\$1,061
Revenue Collected During FY 09:	\$700,293	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$575,318	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$442	\$412	\$278
Per Capita Expenditures:	\$363	\$418	\$278
Operating Income (loss):	\$124,975	-\$286	\$
Ratio of Retained Earnings to Expenditures:	457.67%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,633,063	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,662	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Lansing Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$58,904,181**

Equalized Assessed Valuation: **\$472,231,319**

Population: **28,332**

Employees:

 Full Time: **222**

 Part Time: **193**

 Salaries Paid: **\$14,387,498**

Blended Component Units

Number Submitted = 1
Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	-\$1,389,947	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	-\$49	\$428	\$371
Revenue Collected During FY 09:	\$22,053,488	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$26,581,344	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$778	\$887	\$870
Per Capita Expenditures:	\$938	\$899	\$870
Revenues over (under) Expenditures:	-\$4,527,856	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	26.87%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$7,141,989	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$252	\$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:	\$19,087,687	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$3,138,514	\$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:	\$18,161,119	\$77,493,581	\$48,137,266
Per Capita Debt:	\$641	\$1,391	\$1,088
General Obligation Debt over EAV:	3.48%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$24,262,734	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$856	\$1,230	\$1,008
Revenue Collected During FY 09:	\$4,689,142	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$6,019,031	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$166	\$307	\$222
Per Capita Expenditures:	\$212	\$312	\$231
Operating Income (loss):	-\$1,329,889	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	379.01%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$22,812,556	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$805	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Latham Village**

Unit Code: 054/035/32 County: LOGAN

Fiscal Year End: 3/31/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$368,500

Equalized Assessed Valuation: \$3,847,945

Population: 371

Employees:

 Full Time:

 Part Time: 17

 Salaries Paid: \$24,701

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:	\$275,370	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$742	\$707	\$463
Revenue Collected During FY 09:	\$96,872	\$256,671	\$120,052
Expenditures During FY 09:	\$99,444	\$279,368	\$115,323
Per Capita Revenue:	\$261	\$580	\$289
Per Capita Expenditures:	\$268	\$656	\$281
Revenues over (under) Expenditures:	-\$2,572	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	274.32%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$272,798	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$735	\$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:	\$272,798	\$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:	\$215,134	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$580	\$1,970	\$755
Revenue Collected During FY 09:	\$78,396	\$185,909	\$80,135
Expenditures During FY 09:	\$92,576	\$213,539	\$91,745
Per Capita Revenue:	\$211	\$382	\$198
Per Capita Expenditures:	\$250	\$515	\$226
Operating Income (loss):	-\$14,180	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	217.07%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$200,954	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$542	\$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:	\$1,390,861	\$7,846,130	\$2,018,462
Per Capita Debt:	\$315	\$1,224	\$539
General Obligation Debt over EAV:	1.93%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$8,317,968	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,884	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,030,914	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,560,873	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$460	\$412	\$278
Per Capita Expenditures:	\$353	\$418	\$278
Operating Income (loss):	\$470,041	-\$286	\$
Ratio of Retained Earnings to Expenditures:	563.02%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$8,788,009	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,990	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Leaf River Village		
Unit Code:	071/035/32	County:	OGLE
Fiscal Year End:	4/30/2009		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$384,315		
Equalized Assessed Valuation:	\$5,189,119		
Population:	600		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$91,206		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$102,321	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$171	\$707	\$463
Revenue Collected During FY 09:	\$162,070	\$256,671	\$120,052
Expenditures During FY 09:	\$162,568	\$279,368	\$115,323
Per Capita Revenue:	\$270	\$580	\$289
Per Capita Expenditures:	\$271	\$656	\$281
Revenues over (under) Expenditures:	-\$498	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	62.63%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$101,823	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$170	\$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:	\$80,666	\$78,289	\$
Total Unrestricted Net Assets:	\$21,157	\$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:	\$1,164,000	\$477,034	\$40,237
Per Capita Debt:	\$1,940	\$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:	\$1,133,009	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,888	\$1,970	\$755
Revenue Collected During FY 09:	\$144,408	\$185,909	\$80,135
Expenditures During FY 09:	\$234,263	\$213,539	\$91,745
Per Capita Revenue:	\$241	\$382	\$198
Per Capita Expenditures:	\$390	\$515	\$226
Operating Income (loss):	-\$89,855	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	445.29%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,043,154	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,739	\$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:	\$1,238,186	\$7,846,130	\$2,018,462
Per Capita Debt:	\$307	\$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:	\$3,530,161	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$875	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,351,159	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,147,443	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$335	\$412	\$278
Per Capita Expenditures:	\$285	\$418	\$278
Operating Income (loss):	\$203,716	-\$286	\$
Ratio of Retained Earnings to Expenditures:	329.85%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,784,832	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$938	\$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:	\$4,391	\$477,034	\$40,237
Per Capita Debt:	\$12	\$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:	\$185,428	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$494	\$1,970	\$755
Revenue Collected During FY 09:	\$57,702	\$185,909	\$80,135
Expenditures During FY 09:	\$83,892	\$213,539	\$91,745
Per Capita Revenue:	\$154	\$382	\$198
Per Capita Expenditures:	\$224	\$515	\$226
Operating Income (loss):	-\$26,190	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	201.73%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$169,238	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$451	\$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:	\$	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$25,309,479	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,522	\$1,224	\$539
General Obligation Debt over EAV:	4.02%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$41,872,739	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,519	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,929,950	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,474,527	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$236	\$412	\$278
Per Capita Expenditures:	\$209	\$418	\$278
Operating Income (loss):	\$455,423	-\$286	\$
Ratio of Retained Earnings to Expenditures:	1251.75%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$43,492,321	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,616	\$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 = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,430,006	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$1,188	\$543	\$377
Revenue Collected During FY 09:	\$1,610,264	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,230,910	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$558	\$711	\$550
Per Capita Expenditures:	\$426	\$723	\$559
Revenues over (under) Expenditures:	\$379,354	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	309.48%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$3,809,360	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$1,319	\$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:	\$546,643	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$2,513,394	\$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:	\$2,078,371	\$7,846,130	\$2,018,462
Per Capita Debt:	\$720	\$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:	\$1,669,222	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$578	\$1,386	\$1,061
Revenue Collected During FY 09:	\$927,167	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$925,204	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$321	\$412	\$278
Per Capita Expenditures:	\$320	\$418	\$278
Operating Income (loss):	\$1,963	-\$286	\$
Ratio of Retained Earnings to Expenditures:	180.63%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,671,185	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$579	\$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:	\$62,000	\$477,034	\$40,237
Per Capita Debt:	\$116	\$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:	\$579,253	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,083	\$1,970	\$755
Revenue Collected During FY 09:	\$111,063	\$185,909	\$80,135
Expenditures During FY 09:	\$120,164	\$213,539	\$91,745
Per Capita Revenue:	\$208	\$382	\$198
Per Capita Expenditures:	\$225	\$515	\$226
Operating Income (loss):	-\$9,101	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	485.63%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$583,549	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,091	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Leonore Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$35,700**

Equalized Assessed Valuation: **\$860,385**

Population: **160**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$8,296**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$51,049	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$319	\$707	\$463
Revenue Collected During FY 09:	\$41,738	\$256,671	\$120,052
Expenditures During FY 09:	\$23,187	\$279,368	\$115,323
Per Capita Revenue:	\$261	\$580	\$289
Per Capita Expenditures:	\$145	\$656	\$281
Revenues over (under) Expenditures:	\$18,551	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	300.17%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$69,600	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$435	\$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:	\$69,600	\$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:	\$24,158	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$151	\$1,970	\$755
Revenue Collected During FY 09:	\$12,680	\$185,909	\$80,135
Expenditures During FY 09:	\$10,304	\$213,539	\$91,745
Per Capita Revenue:	\$79	\$382	\$198
Per Capita Expenditures:	\$64	\$515	\$226
Operating Income (loss):	\$2,376	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	257.51%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$26,534	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$166	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lerna Village**

Unit Code: 015/025/32 County: COLES

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$176,460

Equalized Assessed Valuation: \$1,452,664

Population: 400

Employees:

 Full Time: 1

 Part Time: 2

 Salaries Paid: \$27,353

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:	\$56,262	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$141	\$707	\$463
Revenue Collected During FY 09:	\$76,602	\$256,671	\$120,052
Expenditures During FY 09:	\$104,630	\$279,368	\$115,323
Per Capita Revenue:	\$192	\$580	\$289
Per Capita Expenditures:	\$262	\$656	\$281
Revenues over (under) Expenditures:	-\$28,028	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	45.92%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$48,043	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$120	\$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:	\$14,538	\$78,289	\$
Total Unrestricted Net Assets:	\$33,474	\$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:	\$29,073	\$477,034	\$40,237
Per Capita Debt:	\$73	\$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:	\$77,372	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$193	\$1,970	\$755
Revenue Collected During FY 09:	\$51,921	\$185,909	\$80,135
Expenditures During FY 09:	\$53,433	\$213,539	\$91,745
Per Capita Revenue:	\$130	\$382	\$198
Per Capita Expenditures:	\$134	\$515	\$226
Operating Income (loss):	-\$1,512	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	148.51%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$79,351	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$198	\$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:	\$5,487,671	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,540	\$1,224	\$539
General Obligation Debt over EAV:	9.04%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,157,746	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$886	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,344,316	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,481,014	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$377	\$412	\$278
Per Capita Expenditures:	\$416	\$418	\$278
Operating Income (loss):	-\$136,698	-\$286	\$
Ratio of Retained Earnings to Expenditures:	208.10%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,082,048	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$865	\$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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$559,745	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$229	\$543	\$377
Revenue Collected During FY 09:	\$911,799	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$992,813	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$372	\$711	\$550
Per Capita Expenditures:	\$406	\$723	\$559
Revenues over (under) Expenditures:	-\$81,014	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	46.40%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$460,628	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$188	\$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:	\$469,731	\$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:	\$1,026,640	\$7,846,130	\$2,018,462
Per Capita Debt:	\$419	\$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:	\$1,284,720	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$525	\$1,386	\$1,061
Revenue Collected During FY 09:	\$585,469	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$567,792	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$239	\$412	\$278
Per Capita Expenditures:	\$232	\$418	\$278
Operating Income (loss):	\$17,677	-\$286	\$
Ratio of Retained Earnings to Expenditures:	229.25%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,301,672	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$532	\$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:	\$	\$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:	\$3,061,019	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,601	\$1,386	\$1,061
Revenue Collected During FY 09:	\$646,531	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$544,379	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$338	\$412	\$278
Per Capita Expenditures:	\$285	\$418	\$278
Operating Income (loss):	\$102,152	-\$286	\$
Ratio of Retained Earnings to Expenditures:	581.06%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,163,171	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,654	\$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:	\$511,162	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$985	\$707	\$463
Revenue Collected During FY 09:	\$151,789	\$256,671	\$120,052
Expenditures During FY 09:	\$232,175	\$279,368	\$115,323
Per Capita Revenue:	\$292	\$580	\$289
Per Capita Expenditures:	\$447	\$656	\$281
Revenues over (under) Expenditures:	-\$80,386	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	185.54%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$430,776	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$830	\$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:	\$430,776	\$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:	\$1,053,101	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,029	\$1,970	\$755
Revenue Collected During FY 09:	\$114,795	\$185,909	\$80,135
Expenditures During FY 09:	\$115,340	\$213,539	\$91,745
Per Capita Revenue:	\$221	\$382	\$198
Per Capita Expenditures:	\$222	\$515	\$226
Operating Income (loss):	-\$545	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	912.57%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,052,556	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,028	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Libertyville Village		
Unit Code:	049/105/32	County:	LAKE
Fiscal Year End:	4/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,137,375		
Equalized Assessed Valuation:	\$1,257,047,676		
Population:	20,742		
Employees:			
Full Time:	180		
Part Time:	230		
Salaries Paid:	\$14,837,146		

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:	\$12,564,023	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$606	\$543	\$377
Revenue Collected During FY 09:	\$21,583,627	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$22,146,625	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,041	\$711	\$550
Per Capita Expenditures:	\$1,068	\$723	\$559
Revenues over (under) Expenditures:	-\$562,998	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	53.83%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$11,921,025	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$575	\$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:	\$1,225,206	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$14,285,053	\$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:	\$30,394,803	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,465	\$1,224	\$539
General Obligation Debt over EAV:	2.24%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$17,701,738	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$853	\$1,386	\$1,061
Revenue Collected During FY 09:	\$8,665,473	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$11,343,390	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$418	\$412	\$278
Per Capita Expenditures:	\$547	\$418	\$278
Operating Income (loss):	-\$2,677,917	-\$286	\$
Ratio of Retained Earnings to Expenditures:	131.81%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$14,951,633	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$721	\$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:	\$167,879	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,343	\$1,970	\$755
Revenue Collected During FY 09:	\$19,034	\$185,909	\$80,135
Expenditures During FY 09:	\$26,875	\$213,539	\$91,745
Per Capita Revenue:	\$152	\$382	\$198
Per Capita Expenditures:	\$215	\$515	\$226
Operating Income (loss):	-\$7,841	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	595.49%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$160,038	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,280	\$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:	\$	\$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: **Lincoln City**

Unit Code: **054/040/30** County: **LOGAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,121,940**

Equalized Assessed Valuation: **\$140,553,159**

Population: **14,541**

Employees:

 Full Time: **59**

 Part Time: **33**

 Salaries Paid: **\$4,661,296**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,569,958	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$246	\$543	\$377
Revenue Collected During FY 09:	\$7,182,755	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$6,312,025	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$494	\$711	\$550
Per Capita Expenditures:	\$434	\$723	\$559
Revenues over (under) Expenditures:	\$870,730	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	72.56%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$4,579,969	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$315	\$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:	\$1,535,712	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$3,076,488	\$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:	\$8,729,536	\$7,846,130	\$2,018,462
Per Capita Debt:	\$600	\$1,224	\$539
General Obligation Debt over EAV:	0.35%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,160,840	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$80	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,455,621	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,442,906	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$169	\$412	\$278
Per Capita Expenditures:	\$168	\$418	\$278
Operating Income (loss):	\$12,715	-\$286	\$
Ratio of Retained Earnings to Expenditures:	48.04%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,173,554	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$81	\$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:	\$23,248,061	\$7,846,130	\$2,018,462
Per Capita Debt:	\$3,303	\$1,224	\$539
General Obligation Debt over EAV:	2.11%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$42,661,351	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$6,062	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,848,101	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$5,345,812	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$547	\$412	\$278
Per Capita Expenditures:	\$760	\$418	\$278
Operating Income (loss):	-\$1,497,711	-\$286	\$
Ratio of Retained Earnings to Expenditures:	785.02%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$41,965,640	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$5,963	\$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: **Lincolnwood Village**

Unit Code: **016/315/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,230,939**

Equalized Assessed Valuation: **\$886,487,000**

Population: **12,359**

Employees:

 Full Time: **97**

 Part Time: **15**

 Salaries Paid: **\$7,174,425**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$16,736,882	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$1,354	\$543	\$377
Revenue Collected During FY 09:	\$20,094,864	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$18,252,240	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,626	\$711	\$550
Per Capita Expenditures:	\$1,477	\$723	\$559
Revenues over (under) Expenditures:	\$1,842,624	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	101.80%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$18,580,471	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$1,503	\$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:	\$287,504	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$16,410,065	\$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:	\$11,987,946	\$7,846,130	\$2,018,462
Per Capita Debt:	\$970	\$1,224	\$539
General Obligation Debt over EAV:	1.14%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$8,692,509	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$703	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,634,441	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,188,047	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$213	\$412	\$278
Per Capita Expenditures:	\$177	\$418	\$278
Operating Income (loss):	\$446,394	-\$286	\$
Ratio of Retained Earnings to Expenditures:	410.82%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$8,988,903	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$727	\$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: **Lindenhurst Village**

Unit Code: **049/115/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,840,130**

Equalized Assessed Valuation: **\$419,186,189**

Population: **14,695**

Employees:

 Full Time: **60**

 Part Time: **10**

 Salaries Paid: **\$3,266,982**

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:	\$4,747,310	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$323	\$543	\$377
Revenue Collected During FY 09:	\$5,173,097	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$5,201,218	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$352	\$711	\$550
Per Capita Expenditures:	\$354	\$723	\$559
Revenues over (under) Expenditures:	-\$28,121	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	91.33%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$4,750,260	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$323	\$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:	\$1,019,126	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$3,722,728	\$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:	\$4,460,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$304	\$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:	\$28,068,830	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,910	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,864,917	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,800,215	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$195	\$412	\$278
Per Capita Expenditures:	\$259	\$418	\$278
Operating Income (loss):	-\$935,298	-\$286	\$
Ratio of Retained Earnings to Expenditures:	714.00%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$27,133,532	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,846	\$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:	\$312,668	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,042	\$707	\$463
Revenue Collected During FY 09:	\$292,267	\$256,671	\$120,052
Expenditures During FY 09:	\$297,211	\$279,368	\$115,323
Per Capita Revenue:	\$974	\$580	\$289
Per Capita Expenditures:	\$991	\$656	\$281
Revenues over (under) Expenditures:	-\$4,944	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	103.54%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$307,724	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,026	\$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:	\$84,320	\$78,289	\$
Total Unrestricted Net Assets:	\$223,404	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name: **Lisle Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$80,014,060**

Equalized Assessed Valuation: **\$1,152,586,060**

Population: **23,506**

Employees:

 Full Time: **118**

 Part Time: **23**

 Salaries Paid: **\$8,712,396**

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:	\$18,200,456	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$774	\$543	\$377
Revenue Collected During FY 09:	\$15,735,194	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$19,304,440	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$669	\$711	\$550
Per Capita Expenditures:	\$821	\$723	\$559
Revenues over (under) Expenditures:	-\$3,569,246	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	74.07%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$14,297,925	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$608	\$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:	\$7,135,566	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$9,392,091	\$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:	\$9,109,733	\$7,846,130	\$2,018,462
Per Capita Debt:	\$388	\$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:	\$44,453,238	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,891	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,840,527	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$4,442,110	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$163	\$412	\$278
Per Capita Expenditures:	\$189	\$418	\$278
Operating Income (loss):	-\$601,583	-\$286	\$
Ratio of Retained Earnings to Expenditures:	973.25%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$43,232,655	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,839	\$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:	\$18,130,551	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,628	\$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:	\$12,067,142	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,749	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,734,235	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,887,937	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$396	\$412	\$278
Per Capita Expenditures:	\$419	\$418	\$278
Operating Income (loss):	-\$153,702	-\$286	\$
Ratio of Retained Earnings to Expenditures:	438.66%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$12,668,289	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,836	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Little York Village**

Unit Code: 094/020/32 County: WARREN

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$187,620

Equalized Assessed Valuation: \$1,829,448

Population: 270

Employees:

 Full Time: 1

 Part Time: 10

 Salaries Paid: \$10,914

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:	\$234,114	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$867	\$707	\$463
Revenue Collected During FY 09:	\$61,768	\$256,671	\$120,052
Expenditures During FY 09:	\$74,039	\$279,368	\$115,323
Per Capita Revenue:	\$229	\$580	\$289
Per Capita Expenditures:	\$274	\$656	\$281
Revenues over (under) Expenditures:	-\$12,271	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	267.26%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$197,878	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$733	\$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:	\$90,228	\$78,289	\$
Total Unrestricted Net Assets:	\$107,650	\$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:	\$590,000	\$477,034	\$40,237
Per Capita Debt:	\$2,185	\$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:	\$71,088	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$263	\$1,970	\$755
Revenue Collected During FY 09:	\$103,750	\$185,909	\$80,135
Expenditures During FY 09:	\$168,538	\$213,539	\$91,745
Per Capita Revenue:	\$384	\$382	\$198
Per Capita Expenditures:	\$624	\$515	\$226
Operating Income (loss):	-\$64,788	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	17.98%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$30,300	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$112	\$1,842	\$768



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:	\$156,959	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$785	\$707	\$463
Revenue Collected During FY 09:	\$32,560	\$256,671	\$120,052
Expenditures During FY 09:	\$33,400	\$279,368	\$115,323
Per Capita Revenue:	\$163	\$580	\$289
Per Capita Expenditures:	\$167	\$656	\$281
Revenues over (under) Expenditures:	-\$840	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	467.42%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$156,119	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$781	\$740	\$482
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$261,713	\$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

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:	\$110,026	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$925	\$707	\$463
Revenue Collected During FY 09:	\$27,300	\$256,671	\$120,052
Expenditures During FY 09:	\$32,931	\$279,368	\$115,323
Per Capita Revenue:	\$229	\$580	\$289
Per Capita Expenditures:	\$277	\$656	\$281
Revenues over (under) Expenditures:	-\$5,631	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	317.01%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$104,395	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$877	\$740	\$482
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$104,395	\$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

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:	\$89,350	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$108	\$707	\$463
Revenue Collected During FY 09:	\$400,389	\$256,671	\$120,052
Expenditures During FY 09:	\$424,211	\$279,368	\$115,323
Per Capita Revenue:	\$485	\$580	\$289
Per Capita Expenditures:	\$514	\$656	\$281
Revenues over (under) Expenditures:	-\$23,822	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	15.45%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$65,528	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$79	\$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:	\$65,528	\$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:	\$129,000	\$477,034	\$40,237
Per Capita Debt:	\$156	\$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:	\$342,107	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$415	\$1,970	\$755
Revenue Collected During FY 09:	\$192,202	\$185,909	\$80,135
Expenditures During FY 09:	\$230,481	\$213,539	\$91,745
Per Capita Revenue:	\$233	\$382	\$198
Per Capita Expenditures:	\$279	\$515	\$226
Operating Income (loss):	-\$38,279	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	131.82%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$303,828	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$368	\$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:	\$242,030	\$477,034	\$40,237
Per Capita Debt:	\$299	\$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:	\$2,480,300	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$3,062	\$1,970	\$755
Revenue Collected During FY 09:	\$358,377	\$185,909	\$80,135
Expenditures During FY 09:	\$372,641	\$213,539	\$91,745
Per Capita Revenue:	\$442	\$382	\$198
Per Capita Expenditures:	\$460	\$515	\$226
Operating Income (loss):	-\$14,264	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	95.63%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$356,355	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$440	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lockport City**

Unit Code: **099/060/30** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$42,063,002**

Equalized Assessed Valuation: **\$709,703,671**

Population: **24,059**

Employees:

 Full Time: **93**

 Part Time: **47**

 Salaries Paid: **\$6,387,928**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$8,511,563	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$354	\$543	\$377
Revenue Collected During FY 09:	\$12,937,296	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$13,494,510	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$538	\$711	\$550
Per Capita Expenditures:	\$561	\$723	\$559
Revenues over (under) Expenditures:	-\$557,214	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	62.34%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$8,411,955	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$350	\$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:	\$1,988,160	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$6,103,404	\$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:	\$18,772,355	\$7,846,130	\$2,018,462
Per Capita Debt:	\$780	\$1,224	\$539
General Obligation Debt over EAV:	0.46%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$41,766,334	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,736	\$1,386	\$1,061
Revenue Collected During FY 09:	\$8,065,522	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$8,414,360	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$335	\$412	\$278
Per Capita Expenditures:	\$350	\$418	\$278
Operating Income (loss):	-\$348,838	-\$286	\$
Ratio of Retained Earnings to Expenditures:	515.36%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$43,364,628	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,802	\$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:	\$337,514	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$844	\$1,970	\$755
Revenue Collected During FY 09:	\$67,889	\$185,909	\$80,135
Expenditures During FY 09:	\$58,109	\$213,539	\$91,745
Per Capita Revenue:	\$170	\$382	\$198
Per Capita Expenditures:	\$145	\$515	\$226
Operating Income (loss):	\$9,780	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	597.66%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$347,294	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$868	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lomax Village**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$140,000**

Equalized Assessed Valuation: **\$2,036,017**

Population: **477**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$9,700**

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:	\$281,664	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$590	\$707	\$463
Revenue Collected During FY 09:	\$94,468	\$256,671	\$120,052
Expenditures During FY 09:	\$97,212	\$279,368	\$115,323
Per Capita Revenue:	\$198	\$580	\$289
Per Capita Expenditures:	\$204	\$656	\$281
Revenues over (under) Expenditures:	-\$2,744	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	286.92%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$278,920	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$585	\$740	\$482
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$278,920	\$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

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Lombard Village**

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

Fiscal Year End: **5/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$122,704,926**

Equalized Assessed Valuation: **\$1,768,508,497**

Population: **43,894**

Employees:

 Full Time: **254**

 Part Time: **43**

 Salaries Paid: **\$21,425,924**

Blended Component Units

Number Submitted = 2

Firefighters Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$17,565,213	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$400	\$428	\$371
Revenue Collected During FY 09:	\$34,656,045	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$36,446,823	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$790	\$887	\$870
Per Capita Expenditures:	\$830	\$899	\$870
Revenues over (under) Expenditures:	-\$1,790,778	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	44.80%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$16,327,305	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$372	\$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:	\$6,938,683	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$13,573,632	\$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:	\$18,860,000	\$77,493,581	\$48,137,266
Per Capita Debt:	\$430	\$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:	\$71,777,620	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$1,635	\$1,230	\$1,008
Revenue Collected During FY 09:	\$14,938,719	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$13,620,934	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$340	\$307	\$222
Per Capita Expenditures:	\$310	\$312	\$231
Operating Income (loss):	\$1,317,785	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	536.40%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$73,062,296	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$1,665	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **London Mills Village**

Unit Code: **029/075/32** County: **FULTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$859,050**

Equalized Assessed Valuation: **\$1,826,090**

Population: **426**

Employees:

 Full Time: **2**

 Part Time: **10**

 Salaries Paid: **\$45,080**

Blended Component Units

Number Submitted = 1
London Mills Village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$96,573	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$227	\$707	\$463
Revenue Collected During FY 09:	\$137,401	\$256,671	\$120,052
Expenditures During FY 09:	\$120,661	\$279,368	\$115,323
Per Capita Revenue:	\$323	\$580	\$289
Per Capita Expenditures:	\$283	\$656	\$281
Revenues over (under) Expenditures:	\$16,740	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	92.25%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$111,313	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$261	\$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:	\$111,312	\$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:	\$106,822	\$477,034	\$40,237
Per Capita Debt:	\$251	\$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:	\$202,544	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$475	\$1,970	\$755
Revenue Collected During FY 09:	\$112,796	\$185,909	\$80,135
Expenditures During FY 09:	\$99,780	\$213,539	\$91,745
Per Capita Revenue:	\$265	\$382	\$198
Per Capita Expenditures:	\$234	\$515	\$226
Operating Income (loss):	\$13,016	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	218.04%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$217,560	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$511	\$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:	\$858,529	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$629	\$543	\$377
Revenue Collected During FY 09:	\$304,100	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$267,830	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$223	\$711	\$550
Per Capita Expenditures:	\$196	\$723	\$559
Revenues over (under) Expenditures:	\$36,270	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	334.09%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$894,799	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$656	\$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:	\$433,681	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$461,118	\$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:	\$	\$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: **Long Grove Village**

Unit Code: 049/120/32 County: LAKE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,906,243

Equalized Assessed Valuation: \$734,025,076

Population: 8,101

Employees:

 Full Time: 4

 Part Time: 3

 Salaries Paid: \$424,522

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:	\$7,994,820	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$987	\$543	\$377
Revenue Collected During FY 09:	\$2,504,993	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$5,092,200	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$309	\$711	\$550
Per Capita Expenditures:	\$629	\$723	\$559
Revenues over (under) Expenditures:	-\$2,587,207	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	106.19%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$5,407,613	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$668	\$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:	\$2,889,447	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$2,853,467	\$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:	\$	\$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 Less Than 1,000

Local Government Profile

Unit Name: **Long Point Village**

Unit Code: **053/055/32** County: **LIVINGSTON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$77,725**

Equalized Assessed Valuation: **\$1,759,752**

Population: **250**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$6,151**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$92,236	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$369	\$707	\$463
Revenue Collected During FY 09:	\$65,092	\$256,671	\$120,052
Expenditures During FY 09:	\$22,023	\$279,368	\$115,323
Per Capita Revenue:	\$260	\$580	\$289
Per Capita Expenditures:	\$88	\$656	\$281
Revenues over (under) Expenditures:	\$43,069	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	614.38%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$135,305	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$541	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$135,305	\$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:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 1
Water Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$265,661	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,476	\$707	\$463
Revenue Collected During FY 09:	\$42,816	\$256,671	\$120,052
Expenditures During FY 09:	\$34,634	\$279,368	\$115,323
Per Capita Revenue:	\$238	\$580	\$289
Per Capita Expenditures:	\$192	\$656	\$281
Revenues over (under) Expenditures:	\$8,182	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	738.88%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$255,905	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,422	\$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:	\$102,836	\$78,289	\$
Total Unrestricted Net Assets:	\$153,069	\$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:	\$55,000	\$477,034	\$40,237
Per Capita Debt:	\$306	\$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:	\$305,828	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,699	\$1,970	\$755
Revenue Collected During FY 09:	\$39,537	\$185,909	\$80,135
Expenditures During FY 09:	\$34,652	\$213,539	\$91,745
Per Capita Revenue:	\$220	\$382	\$198
Per Capita Expenditures:	\$193	\$515	\$226
Operating Income (loss):	\$4,885	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	933.32%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$323,413	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,797	\$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:	\$115,831	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$323	\$1,970	\$755
Revenue Collected During FY 09:	\$63,284	\$185,909	\$80,135
Expenditures During FY 09:	\$54,196	\$213,539	\$91,745
Per Capita Revenue:	\$176	\$382	\$198
Per Capita Expenditures:	\$151	\$515	\$226
Operating Income (loss):	\$9,088	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	230.49%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$124,919	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$348	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lostant Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$367,400**

Equalized Assessed Valuation: **\$6,968,419**

Population: **472**

Employees:

 Full Time:

 Part Time: **20**

 Salaries Paid: **\$59,190**

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:	\$24,451	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$52	\$707	\$463
Revenue Collected During FY 09:	\$191,746	\$256,671	\$120,052
Expenditures During FY 09:	\$154,676	\$279,368	\$115,323
Per Capita Revenue:	\$406	\$580	\$289
Per Capita Expenditures:	\$328	\$656	\$281
Revenues over (under) Expenditures:	\$37,070	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	39.77%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$61,521	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$130	\$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:	\$12,665	\$78,289	\$
Total Unrestricted Net Assets:	\$48,832	\$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:	\$1,210,741	\$477,034	\$40,237
Per Capita Debt:	\$2,565	\$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:	\$1,748,536	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$3,705	\$1,970	\$755
Revenue Collected During FY 09:	\$148,588	\$185,909	\$80,135
Expenditures During FY 09:	\$236,606	\$213,539	\$91,745
Per Capita Revenue:	\$315	\$382	\$198
Per Capita Expenditures:	\$501	\$515	\$226
Operating Income (loss):	-\$88,018	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	701.81%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,660,518	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$3,518	\$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:	\$638,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$514	\$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:	\$2,675,249	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,154	\$1,386	\$1,061
Revenue Collected During FY 09:	\$791,960	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$859,390	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$638	\$412	\$278
Per Capita Expenditures:	\$692	\$418	\$278
Operating Income (loss):	-\$67,430	-\$286	\$
Ratio of Retained Earnings to Expenditures:	303.45%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,607,819	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,100	\$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: **Loves Park City**

Unit Code: **101/020/30** County: **WINNEBAGO**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,172,558**

Equalized Assessed Valuation: **\$445,529,319**

Population: **22,476**

Employees:

 Full Time: **71**

 Part Time: **119**

 Salaries Paid: **\$4,152,502**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$8,590,134	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$382	\$543	\$377
Revenue Collected During FY 09:	\$9,505,898	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$10,994,259	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$423	\$711	\$550
Per Capita Expenditures:	\$489	\$723	\$559
Revenues over (under) Expenditures:	-\$1,488,361	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	72.69%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$7,991,881	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$356	\$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:	\$7,363,902	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$909,357	\$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:	\$11,049,745	\$7,846,130	\$2,018,462
Per Capita Debt:	\$492	\$1,224	\$539
General Obligation Debt over EAV:	0.14%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$17,169,996	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$764	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,527,575	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,093,153	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$112	\$412	\$278
Per Capita Expenditures:	\$93	\$418	\$278
Operating Income (loss):	\$434,422	-\$286	\$
Ratio of Retained Earnings to Expenditures:	911.59%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$19,080,895	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$849	\$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: **Lovington Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,658,329**

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

Population: **1,225**

Employees:

 Full Time: **5**

 Part Time: **14**

 Salaries Paid: **\$181,693**

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:	\$24,278	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$20	\$543	\$377
Revenue Collected During FY 09:	\$314,192	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$358,892	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$256	\$711	\$550
Per Capita Expenditures:	\$293	\$723	\$559
Revenues over (under) Expenditures:	-\$44,700	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	72.08%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$258,697	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$211	\$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:	\$254,216	\$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:	\$267,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$218	\$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:	\$1,482,183	\$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:	\$271,456	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$310,181	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$222	\$412	\$278
Per Capita Expenditures:	\$253	\$418	\$278
Operating Income (loss):	-\$38,725	-\$286	\$
Ratio of Retained Earnings to Expenditures:	375.37%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,164,339	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$950	\$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:	\$89,640	\$477,034	\$40,237
Per Capita Debt:	\$149	\$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:	\$112,324	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$187	\$1,970	\$755
Revenue Collected During FY 09:	\$57,533	\$185,909	\$80,135
Expenditures During FY 09:	\$43,917	\$213,539	\$91,745
Per Capita Revenue:	\$96	\$382	\$198
Per Capita Expenditures:	\$73	\$515	\$226
Operating Income (loss):	\$13,616	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	261.56%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$114,869	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$191	\$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:	\$44,357	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$222	\$1,970	\$755
Revenue Collected During FY 09:	\$19,519	\$185,909	\$80,135
Expenditures During FY 09:	\$23,348	\$213,539	\$91,745
Per Capita Revenue:	\$98	\$382	\$198
Per Capita Expenditures:	\$117	\$515	\$226
Operating Income (loss):	-\$3,829	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	173.58%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$40,528	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$203	\$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:	\$4,817,916	\$7,846,130	\$2,018,462
Per Capita Debt:	\$526	\$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:	\$5,333,472	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$582	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,197,759	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,347,012	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$240	\$412	\$278
Per Capita Expenditures:	\$256	\$418	\$278
Operating Income (loss):	-\$149,253	-\$286	\$
Ratio of Retained Earnings to Expenditures:	220.89%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$5,184,219	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$566	\$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: **Lyons Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,964,499**

Equalized Assessed Valuation: **\$228,997,667**

Population: **10,402**

Employees:

 Full Time: **54**

 Part Time: **45**

 Salaries Paid: **\$4,977,202**

Blended Component Units

Number Submitted = 1
Pension Trust Funds

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,749,618	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$360	\$543	\$377
Revenue Collected During FY 09:	\$8,688,495	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$10,101,302	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$835	\$711	\$550
Per Capita Expenditures:	\$971	\$723	\$559
Revenues over (under) Expenditures:	-\$1,412,807	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	19.51%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,970,556	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$189	\$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:	\$2,445,500	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$3,329,560	\$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:	\$25,685,814	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,469	\$1,224	\$539
General Obligation Debt over EAV:	3.20%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,514,649	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$338	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,799,278	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,853,243	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$269	\$412	\$278
Per Capita Expenditures:	\$274	\$418	\$278
Operating Income (loss):	-\$53,965	-\$286	\$
Ratio of Retained Earnings to Expenditures:	121.29%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,460,684	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$333	\$1,406	\$1,073