



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sadorus Village**

Unit Code: **010/090/32** County: **CHAMPAIGN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$121,205**

Equalized Assessed Valuation: **\$5,256,882**

Population: **395**

Employees:

 Full Time:

 Part Time: **17**

 Salaries Paid: **\$34,980**

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:	\$117,916	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$299	\$707	\$463
Revenue Collected During FY 09:	\$125,604	\$256,671	\$120,052
Expenditures During FY 09:	\$142,892	\$279,368	\$115,323
Per Capita Revenue:	\$318	\$580	\$289
Per Capita Expenditures:	\$362	\$656	\$281
Revenues over (under) Expenditures:	-\$17,288	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	70.42%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$100,628	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$255	\$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:	\$25,721	\$78,289	\$
Total Unrestricted Net Assets:	\$74,907	\$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:	\$86,784	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$220	\$1,970	\$755
Revenue Collected During FY 09:	\$43,708	\$185,909	\$80,135
Expenditures During FY 09:	\$48,221	\$213,539	\$91,745
Per Capita Revenue:	\$111	\$382	\$198
Per Capita Expenditures:	\$122	\$515	\$226
Operating Income (loss):	-\$4,513	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	170.61%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$82,271	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$208	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sainte Marie Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$147,825**

Equalized Assessed Valuation: **\$2,169,399**

Population: **350**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$14,254**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$266,119	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$760	\$707	\$463
Revenue Collected During FY 09:	\$113,137	\$256,671	\$120,052
Expenditures During FY 09:	\$52,158	\$279,368	\$115,323
Per Capita Revenue:	\$323	\$580	\$289
Per Capita Expenditures:	\$149	\$656	\$281
Revenues over (under) Expenditures:	\$60,979	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	527.43%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$275,098	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$786	\$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:	\$31,321	\$78,289	\$
Total Unrestricted Net Assets:	\$243,777	\$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:	\$306,028	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$874	\$1,970	\$755
Revenue Collected During FY 09:	\$59,802	\$185,909	\$80,135
Expenditures During FY 09:	\$69,054	\$213,539	\$91,745
Per Capita Revenue:	\$171	\$382	\$198
Per Capita Expenditures:	\$197	\$515	\$226
Operating Income (loss):	-\$9,252	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	505.08%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$348,776	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$997	\$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

Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,857,713	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$482	\$543	\$377
Revenue Collected During FY 09:	\$5,395,006	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$5,547,990	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$674	\$711	\$550
Per Capita Expenditures:	\$693	\$723	\$559
Revenues over (under) Expenditures:	-\$152,984	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	72.22%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$4,006,725	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$501	\$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:	\$1,767,910	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$4,708,660	\$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:	\$10,342,075	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,293	\$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:	\$21,562,431	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,695	\$1,386	\$1,061
Revenue Collected During FY 09:	\$10,610,498	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$9,347,629	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$1,326	\$412	\$278
Per Capita Expenditures:	\$1,168	\$418	\$278
Operating Income (loss):	\$1,262,869	-\$286	\$
Ratio of Retained Earnings to Expenditures:	245.62%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$22,959,874	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,870	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **San Jose Village**

Unit Code: 054/060/32 County: LOGAN

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,147,570

Equalized Assessed Valuation: \$4,106,144

Population: 696

Employees:

 Full Time: 1

 Part Time: 20

 Salaries Paid: \$127,181

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:	\$188,240	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$270	\$707	\$463
Revenue Collected During FY 09:	\$233,907	\$256,671	\$120,052
Expenditures During FY 09:	\$250,853	\$279,368	\$115,323
Per Capita Revenue:	\$336	\$580	\$289
Per Capita Expenditures:	\$360	\$656	\$281
Revenues over (under) Expenditures:	-\$16,946	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	68.28%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$171,294	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$246	\$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:	\$171,294	\$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:	\$1,000	\$477,034	\$40,237
Per Capita Debt:	\$1	\$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:	\$1,031,583	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,482	\$1,970	\$755
Revenue Collected During FY 09:	\$130,715	\$185,909	\$80,135
Expenditures During FY 09:	\$153,340	\$213,539	\$91,745
Per Capita Revenue:	\$188	\$382	\$198
Per Capita Expenditures:	\$220	\$515	\$226
Operating Income (loss):	-\$22,625	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	657.99%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,008,958	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,450	\$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:	\$486,498	\$7,846,130	\$2,018,462
Per Capita Debt:	\$32	\$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:	\$1,265,293	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$84	\$1,386	\$1,061
Revenue Collected During FY 09:	\$448,969	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$530,252	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$30	\$412	\$278
Per Capita Expenditures:	\$35	\$418	\$278
Operating Income (loss):	-\$81,283	-\$286	\$
Ratio of Retained Earnings to Expenditures:	223.29%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,184,010	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$79	\$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:	\$7,823,049	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,068	\$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:	\$13,196,216	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,801	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,851,114	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,508,022	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$253	\$412	\$278
Per Capita Expenditures:	\$206	\$418	\$278
Operating Income (loss):	\$343,092	-\$286	\$
Ratio of Retained Earnings to Expenditures:	897.82%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$13,539,308	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,848	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sauget Village**

Unit Code: **088/120/32** County: **ST. CLAIR**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$29,101,100**

Equalized Assessed Valuation: **\$50,913,400**

Population: **250**

Employees:

 Full Time: **39**

 Part Time: **24**

 Salaries Paid: **\$2,195,491**

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:	\$1,573,269	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$6,293	\$707	\$463
Revenue Collected During FY 09:	\$10,719,095	\$256,671	\$120,052
Expenditures During FY 09:	\$10,800,268	\$279,368	\$115,323
Per Capita Revenue:	\$42,876	\$580	\$289
Per Capita Expenditures:	\$43,201	\$656	\$281
Revenues over (under) Expenditures:	-\$81,173	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	12.43%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$1,342,096	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$5,368	\$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:	\$1,651,856	\$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:	\$6,750,210	\$477,034	\$40,237
Per Capita Debt:	\$27,001	\$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:	\$77,676,864	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$310,707	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$19,429,798	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$77,719	\$515	\$226
Operating Income (loss):	-\$19,429,798	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	299.78%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$58,247,066	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$232,988	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Sauk Village Village**

Unit Code: 016/510/32 County: COOK

Fiscal Year End: 10/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$30,595,060

Equalized Assessed Valuation: \$118,366,861

Population: 10,336

Employees:

 Full Time: 62

 Part Time: 79

 Salaries Paid: \$3,843,872

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:	\$931,927	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$90	\$543	\$377
Revenue Collected During FY 09:	\$5,784,898	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$6,631,774	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$560	\$711	\$550
Per Capita Expenditures:	\$642	\$723	\$559
Revenues over (under) Expenditures:	-\$846,876	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	0.51%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$33,970	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$3	\$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:	\$111,454	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$21,085,819	\$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:	\$45,191,039	\$7,846,130	\$2,018,462
Per Capita Debt:	\$4,372	\$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:	\$3,047,425	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$295	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,044,244	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,758,528	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$198	\$412	\$278
Per Capita Expenditures:	\$170	\$418	\$278
Operating Income (loss):	\$285,716	-\$286	\$
Ratio of Retained Earnings to Expenditures:	189.54%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,333,141	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$322	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Saunemin Village**

Unit Code: **053/070/32** County: **LIVINGSTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$367,800**

Equalized Assessed Valuation: **\$3,478,887**

Population: **639**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$9,100**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$191,963	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$300	\$707	\$463
Revenue Collected During FY 09:	\$190,545	\$256,671	\$120,052
Expenditures During FY 09:	\$175,523	\$279,368	\$115,323
Per Capita Revenue:	\$298	\$580	\$289
Per Capita Expenditures:	\$275	\$656	\$281
Revenues over (under) Expenditures:	\$15,022	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	100.64%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$176,639	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$276	\$740	\$482

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,439	\$78,289	\$
Total Unrestricted Net Assets:	\$262,688	\$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:	\$400,000	\$477,034	\$40,237
Per Capita Debt:	\$626	\$1,068	\$110
General Obligation Debt over EAV:	11.50%	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:	\$1,936,009	\$7,846,130	\$2,018,462
Per Capita Debt:	\$603	\$1,224	\$539
General Obligation Debt over EAV:	3.28%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,803,822	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$562	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,148,227	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$621,909	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$358	\$412	\$278
Per Capita Expenditures:	\$194	\$418	\$278
Operating Income (loss):	\$526,318	-\$286	\$
Ratio of Retained Earnings to Expenditures:	374.68%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,330,140	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$726	\$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: **Savoy Village**

Unit Code: **010/095/32** County: **CHAMPAIGN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,214,971**

Equalized Assessed Valuation: **\$144,410,743**

Population: **7,112**

Employees:

 Full Time: **22**

 Part Time: **12**

 Salaries Paid: **\$1,200,943**

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:	\$3,107,967	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$437	\$543	\$377
Revenue Collected During FY 09:	\$4,374,813	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$4,780,538	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$615	\$711	\$550
Per Capita Expenditures:	\$672	\$723	\$559
Revenues over (under) Expenditures:	-\$405,725	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	58.82%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$2,812,070	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$395	\$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:	\$903,043	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,909,027	\$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:	\$5,955,271	\$7,846,130	\$2,018,462
Per Capita Debt:	\$837	\$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:	\$313,973	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$44	\$1,386	\$1,061
Revenue Collected During FY 09:	\$318,550	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$115,836	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$45	\$412	\$278
Per Capita Expenditures:	\$16	\$418	\$278
Operating Income (loss):	\$202,714	-\$286	\$
Ratio of Retained Earnings to Expenditures:	351.24%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$406,859	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$57	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sawyererville Village**

Unit Code: **056/095/32** County: **MACOUPIN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$289,390**

Equalized Assessed Valuation: **\$1,872,707**

Population: **300**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$29,471**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$80,671	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$269	\$707	\$463
Revenue Collected During FY 09:	\$62,849	\$256,671	\$120,052
Expenditures During FY 09:	\$75,041	\$279,368	\$115,323
Per Capita Revenue:	\$209	\$580	\$289
Per Capita Expenditures:	\$250	\$656	\$281
Revenues over (under) Expenditures:	-\$12,192	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	91.15%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$68,397	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$228	\$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:	\$68,397	\$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:	\$330,704	\$477,034	\$40,237
Per Capita Debt:	\$1,102	\$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:	\$191,106	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$637	\$1,970	\$755
Revenue Collected During FY 09:	\$154,017	\$185,909	\$80,135
Expenditures During FY 09:	\$188,016	\$213,539	\$91,745
Per Capita Revenue:	\$513	\$382	\$198
Per Capita Expenditures:	\$627	\$515	\$226
Operating Income (loss):	-\$33,999	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	83.60%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$157,189	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$524	\$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:	\$22,418	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$29	\$1,970	\$755
Revenue Collected During FY 09:	\$57,223	\$185,909	\$80,135
Expenditures During FY 09:	\$35,541	\$213,539	\$91,745
Per Capita Revenue:	\$75	\$382	\$198
Per Capita Expenditures:	\$47	\$515	\$226
Operating Income (loss):	\$21,682	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	124.08%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$44,100	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$58	\$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:	\$457,167	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,140	\$707	\$463
Revenue Collected During FY 09:	\$211,152	\$256,671	\$120,052
Expenditures During FY 09:	\$150,201	\$279,368	\$115,323
Per Capita Revenue:	\$527	\$580	\$289
Per Capita Expenditures:	\$375	\$656	\$281
Revenues over (under) Expenditures:	\$60,951	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	338.34%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$508,189	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,267	\$740	\$482

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$159,636	\$78,289	\$
Total Unrestricted Net Assets:	\$348,553	\$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:	\$50,646	\$477,034	\$40,237
Per Capita Debt:	\$126	\$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:	\$871,598	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,174	\$1,970	\$755
Revenue Collected During FY 09:	\$94,069	\$185,909	\$80,135
Expenditures During FY 09:	\$119,277	\$213,539	\$91,745
Per Capita Revenue:	\$235	\$382	\$198
Per Capita Expenditures:	\$297	\$515	\$226
Operating Income (loss):	-\$25,208	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	717.92%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$856,319	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,135	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Schaumburg Village		
Unit Code:	016/515/32	County:	COOK
Fiscal Year End:	4/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$206,629,529		
Equalized Assessed Valuation:	\$4,497,185,092		
Population:	75,936		
Employees:			
Full Time:	557		
Part Time:	90		
Salaries Paid:	\$45,650,453		

Blended Component Units

Number Submitted = 2
 Firefighters' Pension Plan
 Police Pension Plan

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$45,304,822	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$597	\$428	\$371
Revenue Collected During FY 09:	\$76,282,690	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$82,819,167	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$1,005	\$887	\$870
Per Capita Expenditures:	\$1,091	\$899	\$870
Revenues over (under) Expenditures:	-\$6,536,477	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	46.05%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$38,135,145	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$502	\$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:	\$13,517,090	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$42,834,229	\$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:	\$314,209,590	\$77,493,581	\$48,137,266
Per Capita Debt:	\$4,138	\$1,391	\$1,088
General Obligation Debt over EAV:	6.84%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$115,289,547	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$1,518	\$1,230	\$1,008
Revenue Collected During FY 09:	\$70,244,911	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$77,449,770	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$925	\$307	\$222
Per Capita Expenditures:	\$1,020	\$312	\$231
Operating Income (loss):	-\$7,204,859	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	141.67%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$109,719,805	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$1,445	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$31,468,726	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,714	\$1,224	\$539
General Obligation Debt over EAV:	6.55%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$4,011,552	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$346	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,760,074	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,180,137	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$324	\$412	\$278
Per Capita Expenditures:	\$188	\$418	\$278
Operating Income (loss):	\$1,579,937	-\$286	\$
Ratio of Retained Earnings to Expenditures:	230.42%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$5,023,461	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$433	\$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:	\$48,536	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$74	\$707	\$463
Revenue Collected During FY 09:	\$179,271	\$256,671	\$120,052
Expenditures During FY 09:	\$182,187	\$279,368	\$115,323
Per Capita Revenue:	\$275	\$580	\$289
Per Capita Expenditures:	\$279	\$656	\$281
Revenues over (under) Expenditures:	-\$2,916	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	22.30%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$40,620	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$62	\$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:	\$40,620	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$61,872	\$477,034	\$40,237
Per Capita Debt:	\$95	\$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:	\$638,178	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$977	\$1,970	\$755
Revenue Collected During FY 09:	\$166,991	\$185,909	\$80,135
Expenditures During FY 09:	\$147,914	\$213,539	\$91,745
Per Capita Revenue:	\$256	\$382	\$198
Per Capita Expenditures:	\$227	\$515	\$226
Operating Income (loss):	\$19,077	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	447.73%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$662,255	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,014	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sciota Village**

Unit Code: **062/050/32** County: **MCDONOUGH**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$71,900**

Equalized Assessed Valuation: **\$609,009**

Population: **58**

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:	\$78,769	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,358	\$707	\$463
Revenue Collected During FY 09:	\$19,280	\$256,671	\$120,052
Expenditures During FY 09:	\$10,137	\$279,368	\$115,323
Per Capita Revenue:	\$332	\$580	\$289
Per Capita Expenditures:	\$175	\$656	\$281
Revenues over (under) Expenditures:	\$9,143	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	867.24%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$87,912	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,516	\$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:	\$77,684	\$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:	\$74,000	\$477,034	\$40,237
Per Capita Debt:	\$1,276	\$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:	\$657,989	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$11,345	\$1,970	\$755
Revenue Collected During FY 09:	\$30,619	\$185,909	\$80,135
Expenditures During FY 09:	\$38,629	\$213,539	\$91,745
Per Capita Revenue:	\$528	\$382	\$198
Per Capita Expenditures:	\$666	\$515	\$226
Operating Income (loss):	-\$8,010	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1682.62%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$649,979	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$11,207	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Scottville Village		
Unit Code:	056/100/32	County:	MACOUPIN
Fiscal Year End:	6/30/2009		
Accounting Method:	Cash		
Appropriation or Budget:	\$39,700		
Equalized Assessed Valuation:	\$878,063		
Population:	140		
Employees:			
Full Time:	8		
Part Time:			
Salaries Paid:	\$6,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$37,841	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$270	\$707	\$463
Revenue Collected During FY 09:	\$104,345	\$256,671	\$120,052
Expenditures During FY 09:	\$27,142	\$279,368	\$115,323
Per Capita Revenue:	\$745	\$580	\$289
Per Capita Expenditures:	\$194	\$656	\$281
Revenues over (under) Expenditures:	\$77,203	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	423.86%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$115,044	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$822	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$37,841	\$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:	\$21,498	\$477,034	\$40,237
Per Capita Debt:	\$95	\$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:	\$273,865	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,212	\$1,970	\$755
Revenue Collected During FY 09:	\$29,017	\$185,909	\$80,135
Expenditures During FY 09:	\$38,678	\$213,539	\$91,745
Per Capita Revenue:	\$128	\$382	\$198
Per Capita Expenditures:	\$171	\$515	\$226
Operating Income (loss):	-\$9,661	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	683.09%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$264,204	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,169	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Seatonville Village**

Unit Code: **006/095/32** County: **BUREAU**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$260,100**

Equalized Assessed Valuation: **\$3,073,954**

Population: **303**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$27,647**

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:	\$236,179	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$779	\$707	\$463
Revenue Collected During FY 09:	\$97,145	\$256,671	\$120,052
Expenditures During FY 09:	\$65,453	\$279,368	\$115,323
Per Capita Revenue:	\$321	\$580	\$289
Per Capita Expenditures:	\$216	\$656	\$281
Revenues over (under) Expenditures:	\$31,692	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	409.26%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$267,871	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$884	\$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:	\$39,953	\$78,289	\$
Total Unrestricted Net Assets:	\$227,918	\$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:	\$178,000	\$477,034	\$40,237
Per Capita Debt:	\$587	\$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:	\$480,156	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,585	\$1,970	\$755
Revenue Collected During FY 09:	\$73,773	\$185,909	\$80,135
Expenditures During FY 09:	\$101,495	\$213,539	\$91,745
Per Capita Revenue:	\$243	\$382	\$198
Per Capita Expenditures:	\$335	\$515	\$226
Operating Income (loss):	-\$27,722	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	445.77%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$452,434	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,493	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$158,733	\$477,034	\$40,237
Per Capita Debt:	\$429	\$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:	\$584,913	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,581	\$1,970	\$755
Revenue Collected During FY 09:	\$86,046	\$185,909	\$80,135
Expenditures During FY 09:	\$95,081	\$213,539	\$91,745
Per Capita Revenue:	\$233	\$382	\$198
Per Capita Expenditures:	\$257	\$515	\$226
Operating Income (loss):	-\$9,035	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	610.19%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$580,178	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,568	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Seneca Village**

Unit Code: **050/100/32** County: **LASALLE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$12,747,800**

Equalized Assessed Valuation: **\$41,986,209**

Population: **2,000**

Employees:

 Full Time: **6**

 Part Time: **40**

 Salaries Paid: **\$781,854**

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:	\$991,835	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$496	\$543	\$377
Revenue Collected During FY 09:	\$1,903,820	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,699,866	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$952	\$711	\$550
Per Capita Expenditures:	\$850	\$723	\$559
Revenues over (under) Expenditures:	\$203,954	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	92.46%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,571,668	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$786	\$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:	\$205,597	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,773,138	\$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:	\$2,394,781	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,197	\$1,224	\$539
General Obligation Debt over EAV:	1.25%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,645,503	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,823	\$1,386	\$1,061
Revenue Collected During FY 09:	\$593,809	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$686,706	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$297	\$412	\$278
Per Capita Expenditures:	\$343	\$418	\$278
Operating Income (loss):	-\$92,897	-\$286	\$
Ratio of Retained Earnings to Expenditures:	506.73%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,479,713	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,740	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Shabbona Village**

Unit Code: 019/055/32 County: DEKALB

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$510,000

Equalized Assessed Valuation: \$18,882,553

Population: 930

Employees:

 Full Time: 2

 Part Time: 13

 Salaries Paid: \$98,235

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:	\$568,049	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$611	\$707	\$463
Revenue Collected During FY 09:	\$493,860	\$256,671	\$120,052
Expenditures During FY 09:	\$320,310	\$279,368	\$115,323
Per Capita Revenue:	\$531	\$580	\$289
Per Capita Expenditures:	\$344	\$656	\$281
Revenues over (under) Expenditures:	\$173,550	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	231.53%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$741,599	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$797	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$741,599	\$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:	\$489,250	\$477,034	\$40,237
Per Capita Debt:	\$526	\$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:	\$582,113	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$626	\$1,970	\$755
Revenue Collected During FY 09:	\$158,114	\$185,909	\$80,135
Expenditures During FY 09:	\$102,557	\$213,539	\$91,745
Per Capita Revenue:	\$170	\$382	\$198
Per Capita Expenditures:	\$110	\$515	\$226
Operating Income (loss):	\$55,557	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	545.48%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$559,425	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$602	\$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:	\$145,000	\$477,034	\$40,237
Per Capita Debt:	\$161	\$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:	\$1,371,475	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,524	\$1,970	\$755
Revenue Collected During FY 09:	\$278,907	\$185,909	\$80,135
Expenditures During FY 09:	\$234,656	\$213,539	\$91,745
Per Capita Revenue:	\$310	\$382	\$198
Per Capita Expenditures:	\$261	\$515	\$226
Operating Income (loss):	\$44,251	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	603.32%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,415,726	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,573	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,898,916	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,056	\$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:	\$1,443,934	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,024	\$1,386	\$1,061
Revenue Collected During FY 09:	\$907,157	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$826,392	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$643	\$412	\$278
Per Capita Expenditures:	\$586	\$418	\$278
Operating Income (loss):	\$80,765	-\$286	\$
Ratio of Retained Earnings to Expenditures:	218.32%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,804,199	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,280	\$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
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$226,585	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$206	\$543	\$377
Revenue Collected During FY 09:	\$370,891	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$530,264	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$337	\$711	\$550
Per Capita Expenditures:	\$482	\$723	\$559
Revenues over (under) Expenditures:	-\$159,373	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	25.48%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$135,094	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$123	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$14,886	\$2,698	\$
Total Unreserved Funds:	\$120,208	\$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:	\$592,711	\$7,846,130	\$2,018,462
Per Capita Debt:	\$539	\$1,224	\$539
General Obligation Debt over EAV:	0.62%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	-\$36,534	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	-\$33	\$1,386	\$1,061
Revenue Collected During FY 09:	\$132,528	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$161,602	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$120	\$412	\$278
Per Capita Expenditures:	\$147	\$418	\$278
Operating Income (loss):	-\$29,074	-\$286	\$
Ratio of Retained Earnings to Expenditures:	-40.60%	385.02%	322.51%
Ending Retained Earnings for FY 09:	-\$65,608	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	-\$60	\$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:	\$4,900,905	\$7,846,130	\$2,018,462
Per Capita Debt:	\$990	\$1,224	\$539
General Obligation Debt over EAV:	5.74%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,968,567	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,610	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,513,574	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,457,614	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$306	\$412	\$278
Per Capita Expenditures:	\$294	\$418	\$278
Operating Income (loss):	\$55,960	-\$286	\$
Ratio of Retained Earnings to Expenditures:	550.52%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$8,024,527	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,621	\$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: **Sheldon Village**

Unit Code: **038/095/32** County: **IROQUOIS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$659,350**

Equalized Assessed Valuation: **\$7,004,303**

Population: **1,232**

Employees:

 Full Time: **3**

 Part Time: **17**

 Salaries Paid: **\$145,433**

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:	\$354,318	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$288	\$543	\$377
Revenue Collected During FY 09:	\$363,547	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$308,681	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$295	\$711	\$550
Per Capita Expenditures:	\$251	\$723	\$559
Revenues over (under) Expenditures:	\$54,866	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	132.56%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$409,184	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$332	\$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:	\$182,957	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$408,289	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$615,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$499	\$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:	\$448,233	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$364	\$1,386	\$1,061
Revenue Collected During FY 09:	\$97,151	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$103,395	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$79	\$412	\$278
Per Capita Expenditures:	\$84	\$418	\$278
Operating Income (loss):	-\$6,244	-\$286	\$
Ratio of Retained Earnings to Expenditures:	427.48%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$441,989	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$359	\$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: **Sheridan Village**

Unit Code: **050/105/32** County: **LASALLE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$994,582**

Equalized Assessed Valuation: **\$13,509,308**

Population: **1,963**

Employees:

 Full Time: **3**

 Part Time: **26**

 Salaries Paid: **\$189,548**

Blended Component Units

Number Submitted = 1
Cemetery

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$371,865	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$189	\$543	\$377
Revenue Collected During FY 09:	\$508,357	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$533,983	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$259	\$711	\$550
Per Capita Expenditures:	\$272	\$723	\$559
Revenues over (under) Expenditures:	-\$25,626	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	84.71%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$452,315	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$230	\$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:	\$135,729	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$369,952	\$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: **Sherrard Village**

Unit Code: **066/045/32** County: **MERCER**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$380,840**

Equalized Assessed Valuation: **\$6,012,906**

Population: **694**

Employees:

 Full Time:

 Part Time: **16**

 Salaries Paid: **\$80,797**

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:	\$100,170	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$144	\$707	\$463
Revenue Collected During FY 09:	\$414,917	\$256,671	\$120,052
Expenditures During FY 09:	\$248,452	\$279,368	\$115,323
Per Capita Revenue:	\$598	\$580	\$289
Per Capita Expenditures:	\$358	\$656	\$281
Revenues over (under) Expenditures:	\$166,465	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	104.27%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$259,072	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$373	\$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:	\$259,072	\$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:	\$107,275	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$155	\$1,970	\$755
Revenue Collected During FY 09:	\$109,804	\$185,909	\$80,135
Expenditures During FY 09:	\$115,884	\$213,539	\$91,745
Per Capita Revenue:	\$158	\$382	\$198
Per Capita Expenditures:	\$167	\$515	\$226
Operating Income (loss):	-\$6,080	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	100.59%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$116,564	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$168	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Shiloh Village**

Unit Code: **088/125/32** County: **ST. CLAIR**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,866,252**

Equalized Assessed Valuation: **\$240,700,000**

Population: **11,173**

Employees:

 Full Time: **30**

 Part Time: **13**

 Salaries Paid: **\$1,576,098**

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:	\$2,811,941	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$252	\$543	\$377
Revenue Collected During FY 09:	\$6,597,061	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$6,620,499	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$590	\$711	\$550
Per Capita Expenditures:	\$593	\$723	\$559
Revenues over (under) Expenditures:	-\$23,438	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	45.57%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$3,016,859	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$270	\$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:	-\$2,177,803	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,010,349	\$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:	\$210,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$19	\$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:	\$468,279	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$42	\$1,386	\$1,061
Revenue Collected During FY 09:	\$444,877	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$608,673	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$40	\$412	\$278
Per Capita Expenditures:	\$54	\$418	\$278
Operating Income (loss):	-\$163,796	-\$286	\$
Ratio of Retained Earnings to Expenditures:	50.02%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$304,483	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$27	\$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:	\$174,690	\$477,034	\$40,237
Per Capita Debt:	\$250	\$1,068	\$110
General Obligation Debt over EAV:	1.11%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,618,729	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,312	\$1,970	\$755
Revenue Collected During FY 09:	\$181,046	\$185,909	\$80,135
Expenditures During FY 09:	\$230,425	\$213,539	\$91,745
Per Capita Revenue:	\$259	\$382	\$198
Per Capita Expenditures:	\$329	\$515	\$226
Operating Income (loss):	-\$49,379	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	681.07%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,569,350	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,242	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$10,946,641	\$7,846,130	\$2,018,462
Per Capita Debt:	\$792	\$1,224	\$539
General Obligation Debt over EAV:	1.87%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$39,345,774	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,847	\$1,386	\$1,061
Revenue Collected During FY 09:	\$5,770,354	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$4,264,822	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$417	\$412	\$278
Per Capita Expenditures:	\$309	\$418	\$278
Operating Income (loss):	\$1,505,532	-\$286	\$
Ratio of Retained Earnings to Expenditures:	917.39%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$39,125,245	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,831	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sibley Village**

Unit Code: **027/050/32** County: **FORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$204,520**

Equalized Assessed Valuation: **\$2,310,125**

Population: **330**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$26,680**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$71,396	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$216	\$707	\$463
Revenue Collected During FY 09:	\$89,979	\$256,671	\$120,052
Expenditures During FY 09:	\$123,684	\$279,368	\$115,323
Per Capita Revenue:	\$273	\$580	\$289
Per Capita Expenditures:	\$375	\$656	\$281
Revenues over (under) Expenditures:	-\$33,705	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	30.47%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$37,691	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$114	\$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:	\$28,260	\$78,289	\$
Total Unrestricted Net Assets:	\$9,431	\$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:	\$87,295	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$265	\$1,970	\$755
Revenue Collected During FY 09:	\$40,869	\$185,909	\$80,135
Expenditures During FY 09:	\$28,103	\$213,539	\$91,745
Per Capita Revenue:	\$124	\$382	\$198
Per Capita Expenditures:	\$85	\$515	\$226
Operating Income (loss):	\$12,766	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	356.05%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$100,061	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$303	\$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:	\$147,343	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$235	\$1,970	\$755
Revenue Collected During FY 09:	\$47,225	\$185,909	\$80,135
Expenditures During FY 09:	\$37,131	\$213,539	\$91,745
Per Capita Revenue:	\$75	\$382	\$198
Per Capita Expenditures:	\$59	\$515	\$226
Operating Income (loss):	\$10,094	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	424.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$157,437	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$251	\$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:	\$18,793	\$7,846,130	\$2,018,462
Per Capita Debt:	\$17	\$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:	\$597,297	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$543	\$1,386	\$1,061
Revenue Collected During FY 09:	\$171,460	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$200,626	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$156	\$412	\$278
Per Capita Expenditures:	\$182	\$418	\$278
Operating Income (loss):	-\$29,166	-\$286	\$
Ratio of Retained Earnings to Expenditures:	283.18%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$568,131	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$516	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sigel Town**

Unit Code: 086/040/31 County: SHELBY

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$437,500

Equalized Assessed Valuation: \$3,813,490

Population: 350

Employees:

 Full Time:

 Part Time: 6

 Salaries Paid: \$46,472

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$127,148	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$363	\$707	\$463
Revenue Collected During FY 09:	\$95,496	\$256,671	\$120,052
Expenditures During FY 09:	\$102,633	\$279,368	\$115,323
Per Capita Revenue:	\$273	\$580	\$289
Per Capita Expenditures:	\$293	\$656	\$281
Revenues over (under) Expenditures:	-\$7,137	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	111.09%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$114,011	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$326	\$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:	\$40,177	\$78,289	\$
Total Unrestricted Net Assets:	\$73,834	\$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:	\$344,052	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$983	\$1,970	\$755
Revenue Collected During FY 09:	\$66,030	\$185,909	\$80,135
Expenditures During FY 09:	\$48,791	\$213,539	\$91,745
Per Capita Revenue:	\$189	\$382	\$198
Per Capita Expenditures:	\$139	\$515	\$226
Operating Income (loss):	\$17,239	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	752.78%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$367,291	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,049	\$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:	\$8,998,945	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,238	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,710,326	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,061	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,451,883	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,535,512	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$200	\$412	\$278
Per Capita Expenditures:	\$211	\$418	\$278
Operating Income (loss):	-\$83,629	-\$286	\$
Ratio of Retained Earnings to Expenditures:	493.85%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$7,583,193	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,043	\$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:	\$45,623	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$830	\$707	\$463
Revenue Collected During FY 09:	\$14,046	\$256,671	\$120,052
Expenditures During FY 09:	\$15,469	\$279,368	\$115,323
Per Capita Revenue:	\$255	\$580	\$289
Per Capita Expenditures:	\$281	\$656	\$281
Revenues over (under) Expenditures:	-\$1,423	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	285.73%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$44,200	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$804	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$44,200	\$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: **Sims Village**

Unit Code: 096/045/32 County: WAYNE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$360,333

Equalized Assessed Valuation: \$617,560

Population: 300

Employees:

 Full Time: 2

 Part Time: 5

 Salaries Paid: \$36,710

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:	\$33,199	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$111	\$707	\$463
Revenue Collected During FY 09:	\$70,911	\$256,671	\$120,052
Expenditures During FY 09:	\$59,263	\$279,368	\$115,323
Per Capita Revenue:	\$236	\$580	\$289
Per Capita Expenditures:	\$198	\$656	\$281
Revenues over (under) Expenditures:	\$11,648	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	74.66%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$44,247	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$147	\$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:	\$51,773	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$351,619	\$477,034	\$40,237
Per Capita Debt:	\$1,172	\$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:	\$770,803	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,569	\$1,970	\$755
Revenue Collected During FY 09:	\$221,839	\$185,909	\$80,135
Expenditures During FY 09:	\$263,000	\$213,539	\$91,745
Per Capita Revenue:	\$739	\$382	\$198
Per Capita Expenditures:	\$877	\$515	\$226
Operating Income (loss):	-\$41,161	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	277.66%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$730,242	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,434	\$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:	\$62,543,838	\$77,493,581	\$48,137,266
Per Capita Debt:	\$987	\$1,391	\$1,088
General Obligation Debt over EAV:	1.71%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$21,936,235	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$346	\$1,230	\$1,008
Revenue Collected During FY 09:	\$8,938,991	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$7,748,526	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$141	\$307	\$222
Per Capita Expenditures:	\$122	\$312	\$231
Operating Income (loss):	\$1,190,465	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	287.48%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$22,275,215	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$352	\$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: **Sleepy Hollow Village**

Unit Code: **045/085/32** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,191,910**

Equalized Assessed Valuation: **\$136,311,342**

Population: **3,553**

Employees:

 Full Time: **13**

 Part Time: **16**

 Salaries Paid: **\$698,331**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,093,683	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$308	\$543	\$377
Revenue Collected During FY 09:	\$1,573,715	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,675,313	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$443	\$711	\$550
Per Capita Expenditures:	\$472	\$723	\$559
Revenues over (under) Expenditures:	-\$101,598	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	54.74%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$917,085	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$258	\$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:	\$287,652	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,396,521	\$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:	\$3,290,671	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$926	\$1,386	\$1,061
Revenue Collected During FY 09:	\$656,620	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$913,609	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$185	\$412	\$278
Per Capita Expenditures:	\$257	\$418	\$278
Operating Income (loss):	-\$256,989	-\$286	\$
Ratio of Retained Earnings to Expenditures:	332.05%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,033,682	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$854	\$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:	\$566,000	\$477,034	\$40,237
Per Capita Debt:	\$2,721	\$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:	\$1,226,292	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$5,896	\$1,970	\$755
Revenue Collected During FY 09:	\$101,505	\$185,909	\$80,135
Expenditures During FY 09:	\$106,645	\$213,539	\$91,745
Per Capita Revenue:	\$488	\$382	\$198
Per Capita Expenditures:	\$513	\$515	\$226
Operating Income (loss):	-\$5,140	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1145.06%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,221,153	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$5,871	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,067,387	\$7,846,130	\$2,018,462
Per Capita Debt:	\$571	\$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:	\$1,822,346	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$503	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,069,923	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$837,141	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$295	\$412	\$278
Per Capita Expenditures:	\$231	\$418	\$278
Operating Income (loss):	\$232,782	-\$286	\$
Ratio of Retained Earnings to Expenditures:	245.49%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,055,128	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$567	\$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: **Somonauk Village**

Unit Code: **019/060/32** County: **DEKALB**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,026,407**

Equalized Assessed Valuation: **\$42,323,325**

Population: **1,325**

Employees:

 Full Time: **6**

 Part Time: **8**

 Salaries Paid: **\$373,895**

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:	\$838,401	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$633	\$543	\$377
Revenue Collected During FY 09:	\$957,882	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$842,264	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$723	\$711	\$550
Per Capita Expenditures:	\$636	\$723	\$559
Revenues over (under) Expenditures:	\$115,618	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	85.81%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$722,746	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$545	\$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:	\$624,803	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$704,746	\$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:	\$2,597,148	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,960	\$1,224	\$539
General Obligation Debt over EAV:	6.14%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,941,650	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,220	\$1,386	\$1,061
Revenue Collected During FY 09:	\$830,052	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,577,003	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$626	\$412	\$278
Per Capita Expenditures:	\$1,190	\$418	\$278
Operating Income (loss):	-\$746,951	-\$286	\$
Ratio of Retained Earnings to Expenditures:	220.23%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,473,005	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,621	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sorento Village**

Unit Code: **003/045/32** County: **BOND**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,277,570**

Equalized Assessed Valuation: **\$2,065,826**

Population: **601**

Employees:

 Full Time: **2**

 Part Time: **11**

 Salaries Paid: **\$61,940**

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:	\$362,814	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$604	\$707	\$463
Revenue Collected During FY 09:	\$304,745	\$256,671	\$120,052
Expenditures During FY 09:	\$421,502	\$279,368	\$115,323
Per Capita Revenue:	\$507	\$580	\$289
Per Capita Expenditures:	\$701	\$656	\$281
Revenues over (under) Expenditures:	-\$116,757	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	59.59%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$251,192	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$418	\$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:	\$251,192	\$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:	\$436,662	\$477,034	\$40,237
Per Capita Debt:	\$727	\$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:	-\$23,056	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	-\$38	\$1,970	\$755
Revenue Collected During FY 09:	\$345,236	\$185,909	\$80,135
Expenditures During FY 09:	\$231,598	\$213,539	\$91,745
Per Capita Revenue:	\$574	\$382	\$198
Per Capita Expenditures:	\$385	\$515	\$226
Operating Income (loss):	\$113,638	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	36.89%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$85,447	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$142	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **South Barrington Village**

Unit Code: **016/530/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,840,400**

Equalized Assessed Valuation: **\$498,276,551**

Population: **3,760**

Employees:

 Full Time: **23**

 Part Time: **9**

 Salaries Paid: **\$2,150,503**

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$2,580,791	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$686	\$543	\$377
Revenue Collected During FY 09:	\$5,371,422	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$4,818,476	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,429	\$711	\$550
Per Capita Expenditures:	\$1,282	\$723	\$559
Revenues over (under) Expenditures:	\$552,946	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	51.96%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$2,503,737	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$666	\$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:	\$2,994,469	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$3,104,798	\$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:	\$2,820,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$750	\$1,224	\$539
General Obligation Debt over EAV:	0.57%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$13,135,206	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$3,493	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,116,869	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,444,144	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$297	\$412	\$278
Per Capita Expenditures:	\$384	\$418	\$278
Operating Income (loss):	-\$327,275	-\$286	\$
Ratio of Retained Earnings to Expenditures:	886.89%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$12,807,931	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$3,406	\$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:	\$4,078,713	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$488	\$543	\$377
Revenue Collected During FY 09:	\$4,692,997	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$4,372,680	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$561	\$711	\$550
Per Capita Expenditures:	\$523	\$723	\$559
Revenues over (under) Expenditures:	\$320,317	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	100.60%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$4,399,030	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$526	\$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:	\$2,302,197	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$3,385,634	\$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:	\$2,777,954	\$7,846,130	\$2,018,462
Per Capita Debt:	\$332	\$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:	\$5,123,240	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$612	\$1,386	\$1,061
Revenue Collected During FY 09:	\$850,181	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$913,907	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$102	\$412	\$278
Per Capita Expenditures:	\$109	\$418	\$278
Operating Income (loss):	-\$63,726	-\$286	\$
Ratio of Retained Earnings to Expenditures:	553.61%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$5,059,514	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$605	\$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:	South Chicago Heights Village		
Unit Code:	016/535/32	County:	COOK
Fiscal Year End:	4/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,624,407		
Equalized Assessed Valuation:	\$91,885,388		
Population:	3,970		
Employees:			
Full Time:	24		
Part Time:	131		
Salaries Paid:	\$2,126,869		

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:	\$808,806	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$204	\$543	\$377
Revenue Collected During FY 09:	\$4,371,385	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$4,238,049	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,101	\$711	\$550
Per Capita Expenditures:	\$1,068	\$723	\$559
Revenues over (under) Expenditures:	\$133,336	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	20.37%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$863,393	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$217	\$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:	\$1,141,907	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,164,708	\$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:	\$5,262,765	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,326	\$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:	\$254,135	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$64	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,154,863	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,112,417	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$291	\$412	\$278
Per Capita Expenditures:	\$280	\$418	\$278
Operating Income (loss):	\$42,446	-\$286	\$
Ratio of Retained Earnings to Expenditures:	19.51%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$216,980	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$55	\$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: **South Elgin Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,870,290**

Equalized Assessed Valuation: **\$729,692,584**

Population: **20,844**

Employees:

 Full Time: **86**

 Part Time: **12**

 Salaries Paid: **\$6,453,449**

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$11,372,409	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$546	\$543	\$377
Revenue Collected During FY 09:	\$11,966,029	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$12,007,757	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$574	\$711	\$550
Per Capita Expenditures:	\$576	\$723	\$559
Revenues over (under) Expenditures:	-\$41,728	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	75.51%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$9,067,568	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$435	\$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:	\$932,808	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$15,654,512	\$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:	\$5,804,960	\$7,846,130	\$2,018,462
Per Capita Debt:	\$278	\$1,224	\$539
General Obligation Debt over EAV:	0.22%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$24,070,297	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,155	\$1,386	\$1,061
Revenue Collected During FY 09:	\$5,650,256	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$5,280,494	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$271	\$412	\$278
Per Capita Expenditures:	\$253	\$418	\$278
Operating Income (loss):	\$369,762	-\$286	\$
Ratio of Retained Earnings to Expenditures:	451.12%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$23,821,378	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,143	\$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:	\$34,926,902	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,577	\$1,224	\$539
General Obligation Debt over EAV:	7.36%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,141,083	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$322	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,214,256	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,171,445	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$145	\$412	\$278
Per Capita Expenditures:	\$143	\$418	\$278
Operating Income (loss):	\$42,811	-\$286	\$
Ratio of Retained Earnings to Expenditures:	231.90%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$7,354,684	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$332	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,147,534	\$7,846,130	\$2,018,462
Per Capita Debt:	\$618	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$4,915,601	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,415	\$1,386	\$1,061
Revenue Collected During FY 09:	\$870,303	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$932,908	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$250	\$412	\$278
Per Capita Expenditures:	\$268	\$418	\$278
Operating Income (loss):	-\$62,605	-\$286	\$
Ratio of Retained Earnings to Expenditures:	522.34%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$4,872,996	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,402	\$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

Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$66,340	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$57	\$543	\$377
Revenue Collected During FY 09:	\$417,789	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$410,233	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$360	\$711	\$550
Per Capita Expenditures:	\$353	\$723	\$559
Revenues over (under) Expenditures:	\$7,556	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	18.26%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$74,893	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$64	\$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:	\$65,959	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$8,934	\$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:	\$985,537	\$7,846,130	\$2,018,462
Per Capita Debt:	\$848	\$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:	\$1,945,609	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,674	\$1,386	\$1,061
Revenue Collected During FY 09:	\$356,707	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$318,062	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$307	\$412	\$278
Per Capita Expenditures:	\$274	\$418	\$278
Operating Income (loss):	\$38,645	-\$286	\$
Ratio of Retained Earnings to Expenditures:	623.54%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,983,257	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,707	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$43,701	\$7,846,130	\$2,018,462
Per Capita Debt:	\$24	\$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:	\$1,883,096	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,042	\$1,386	\$1,061
Revenue Collected During FY 09:	\$512,578	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$654,240	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$284	\$412	\$278
Per Capita Expenditures:	\$362	\$418	\$278
Operating Income (loss):	-\$141,662	-\$286	\$
Ratio of Retained Earnings to Expenditures:	243.81%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,595,127	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$883	\$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:	\$497,685	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$790	\$1,970	\$755
Revenue Collected During FY 09:	\$134,345	\$185,909	\$80,135
Expenditures During FY 09:	\$224,408	\$213,539	\$91,745
Per Capita Revenue:	\$213	\$382	\$198
Per Capita Expenditures:	\$356	\$515	\$226
Operating Income (loss):	-\$90,063	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	215.96%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$484,622	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$769	\$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:	\$52,607	\$7,846,130	\$2,018,462
Per Capita Debt:	\$32	\$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: **Sparland Village**

Unit Code: **059/025/32** County: **MARSHALL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$449,225**

Equalized Assessed Valuation: **\$3,323,113**

Population: **504**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$44,578**

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:	\$78,400	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$156	\$707	\$463
Revenue Collected During FY 09:	\$113,581	\$256,671	\$120,052
Expenditures During FY 09:	\$69,847	\$279,368	\$115,323
Per Capita Revenue:	\$225	\$580	\$289
Per Capita Expenditures:	\$139	\$656	\$281
Revenues over (under) Expenditures:	\$43,734	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	134.75%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$94,116	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$187	\$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:	\$62,962	\$78,289	\$
Total Unrestricted Net Assets:	\$31,154	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$271,714	\$477,034	\$40,237
Per Capita Debt:	\$539	\$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:	\$485,846	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$964	\$1,970	\$755
Revenue Collected During FY 09:	\$95,588	\$185,909	\$80,135
Expenditures During FY 09:	\$146,807	\$213,539	\$91,745
Per Capita Revenue:	\$190	\$382	\$198
Per Capita Expenditures:	\$291	\$515	\$226
Operating Income (loss):	-\$51,219	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	311.08%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$456,687	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$906	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Sparta City**

Unit Code: **079/065/30** County: **RANDOLPH**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,808,088**

Equalized Assessed Valuation: **\$56,309,176**

Population: **4,314**

Employees:

 Full Time: **39**

 Part Time: **55**

 Salaries Paid: **\$1,738,027**

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:	\$8,682,166	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$2,013	\$543	\$377
Revenue Collected During FY 09:	\$4,553,919	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$4,661,418	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,056	\$711	\$550
Per Capita Expenditures:	\$1,081	\$723	\$559
Revenues over (under) Expenditures:	-\$107,499	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	176.25%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$8,215,763	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$1,904	\$530	\$374

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$401,226	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$5,065,844	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$17,828,933	\$7,846,130	\$2,018,462
Per Capita Debt:	\$4,133	\$1,224	\$539
General Obligation Debt over EAV:	5.49%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$6,716,298	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,557	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,969,271	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,057,998	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$456	\$412	\$278
Per Capita Expenditures:	\$477	\$418	\$278
Operating Income (loss):	-\$88,727	-\$286	\$
Ratio of Retained Earnings to Expenditures:	327.82%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$6,746,475	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,564	\$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:	\$11,189	\$477,034	\$40,237
Per Capita Debt:	\$26	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

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



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Spring Grove Village**

Unit Code: **063/100/32** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,479,746**

Equalized Assessed Valuation: **\$233,746,311**

Population: **5,398**

Employees:

 Full Time: **20**

 Part Time: **8**

 Salaries Paid: **\$1,147,420**

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:	\$3,947,023	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$731	\$543	\$377
Revenue Collected During FY 09:	\$3,326,731	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$3,538,433	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$616	\$711	\$550
Per Capita Expenditures:	\$656	\$723	\$559
Revenues over (under) Expenditures:	-\$211,702	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	102.68%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$3,633,321	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$673	\$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:	\$1,342,772	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$3,530,711	\$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:	\$2,697,840	\$7,846,130	\$2,018,462
Per Capita Debt:	\$500	\$1,224	\$539
General Obligation Debt over EAV:	0.31%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,190,567	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$406	\$1,386	\$1,061
Revenue Collected During FY 09:	\$314,981	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$318,940	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$58	\$412	\$278
Per Capita Expenditures:	\$59	\$418	\$278
Operating Income (loss):	-\$3,959	-\$286	\$
Ratio of Retained Earnings to Expenditures:	718.66%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,292,108	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$425	\$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:	\$4,632,404	\$7,846,130	\$2,018,462
Per Capita Debt:	\$862	\$1,224	\$539
General Obligation Debt over EAV:	2.63%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$6,019,344	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,120	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,790,197	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,850,595	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$333	\$412	\$278
Per Capita Expenditures:	\$344	\$418	\$278
Operating Income (loss):	-\$60,398	-\$286	\$
Ratio of Retained Earnings to Expenditures:	322.00%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$5,958,946	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,109	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Springfield City**

Unit Code: **083/120/30** County: **SANGAMON**

Fiscal Year End: **2/28/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$591,447,317**

Equalized Assessed Valuation: **\$2,059,575,896**

Population: **117,096**

Employees:

 Full Time: **1,747**

 Part Time: **22**

 Salaries Paid: **\$108,071,242**

Blended Component Units

Number Submitted = 2

Fire Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$39,141,067	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$334	\$428	\$371
Revenue Collected During FY 09:	\$118,502,023	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$116,695,098	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$1,012	\$887	\$870
Per Capita Expenditures:	\$997	\$899	\$870
Revenues over (under) Expenditures:	\$1,806,925	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	26.81%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$31,287,106	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$267	\$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:	\$27,274,423	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	-\$52,096,761	\$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:	\$815,407,535	\$77,493,581	\$48,137,266
Per Capita Debt:	\$6,964	\$1,391	\$1,088
General Obligation Debt over EAV:	2.21%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$532,698,547	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$4,549	\$1,230	\$1,008
Revenue Collected During FY 09:	\$221,054,149	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$200,558,995	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$1,888	\$307	\$222
Per Capita Expenditures:	\$1,713	\$312	\$231
Operating Income (loss):	\$20,495,154	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	276.76%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$555,059,897	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$4,740	\$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: **St. Anne Village**

Unit Code: **046/085/32** County: **KANKAKEE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,276,000**

Equalized Assessed Valuation: **\$13,011,029**

Population: **1,200**

Employees:

 Full Time: **5**

 Part Time: **12**

 Salaries Paid: **\$242,471**

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:	\$102,167	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$85	\$543	\$377
Revenue Collected During FY 09:	\$518,244	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$551,983	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$432	\$711	\$550
Per Capita Expenditures:	\$460	\$723	\$559
Revenues over (under) Expenditures:	-\$33,739	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	12.40%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$68,428	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$57	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$68,428	\$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:	\$687,850	\$7,846,130	\$2,018,462
Per Capita Debt:	\$573	\$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:	\$1,559,878	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,300	\$1,386	\$1,061
Revenue Collected During FY 09:	\$382,851	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$302,892	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$319	\$412	\$278
Per Capita Expenditures:	\$252	\$418	\$278
Operating Income (loss):	\$79,959	-\$286	\$
Ratio of Retained Earnings to Expenditures:	541.39%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,639,837	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,367	\$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:	\$26,120	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$173	\$1,970	\$755
Revenue Collected During FY 09:	\$18,124	\$185,909	\$80,135
Expenditures During FY 09:	\$17,942	\$213,539	\$91,745
Per Capita Revenue:	\$120	\$382	\$198
Per Capita Expenditures:	\$119	\$515	\$226
Operating Income (loss):	\$182	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	146.59%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$26,302	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$174	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$116,110,483	\$77,493,581	\$48,137,266
Per Capita Debt:	\$3,597	\$1,391	\$1,088
General Obligation Debt over EAV:	5.60%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$120,640,684	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$3,738	\$1,230	\$1,008
Revenue Collected During FY 09:	\$49,505,383	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$56,094,600	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$1,534	\$307	\$222
Per Capita Expenditures:	\$1,738	\$312	\$231
Operating Income (loss):	-\$6,589,217	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	198.99%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$111,621,257	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$3,458	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$160,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$110	\$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:	\$2,199,543	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,519	\$1,386	\$1,061
Revenue Collected During FY 09:	\$544,079	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$648,033	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$376	\$412	\$278
Per Capita Expenditures:	\$448	\$418	\$278
Operating Income (loss):	-\$103,954	-\$286	\$
Ratio of Retained Earnings to Expenditures:	323.38%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,095,589	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,447	\$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:	\$590,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$497	\$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:	\$1,164,429	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$980	\$1,386	\$1,061
Revenue Collected During FY 09:	\$236,139	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$240,297	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$199	\$412	\$278
Per Capita Expenditures:	\$202	\$418	\$278
Operating Income (loss):	-\$4,158	-\$286	\$
Ratio of Retained Earnings to Expenditures:	474.94%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,141,270	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$961	\$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:	\$415,907	\$7,846,130	\$2,018,462
Per Capita Debt:	\$378	\$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:	\$815,633	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$741	\$1,386	\$1,061
Revenue Collected During FY 09:	\$442,243	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$561,739	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$402	\$412	\$278
Per Capita Expenditures:	\$511	\$418	\$278
Operating Income (loss):	-\$119,496	-\$286	\$
Ratio of Retained Earnings to Expenditures:	130.19%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$731,311	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$665	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **St. Johns Village**

Unit Code: **073/025/32** County: **PERRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$64,400**

Equalized Assessed Valuation: **\$1,257,381**

Population: **215**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$14,335**

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:	\$184,673	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$859	\$707	\$463
Revenue Collected During FY 09:	\$62,866	\$256,671	\$120,052
Expenditures During FY 09:	\$69,178	\$279,368	\$115,323
Per Capita Revenue:	\$292	\$580	\$289
Per Capita Expenditures:	\$322	\$656	\$281
Revenues over (under) Expenditures:	-\$6,312	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	227.83%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$157,606	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$733	\$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:	\$29,323	\$78,289	\$
Total Unrestricted Net Assets:	\$128,283	\$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:	\$25,166	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$117	\$1,970	\$755
Revenue Collected During FY 09:	\$25,408	\$185,909	\$80,135
Expenditures During FY 09:	\$29,080	\$213,539	\$91,745
Per Capita Revenue:	\$118	\$382	\$198
Per Capita Expenditures:	\$135	\$515	\$226
Operating Income (loss):	-\$3,672	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	145.29%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$42,249	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$197	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **St. Joseph Village**

Unit Code: 010/105/32 County: CHAMPAIGN

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,224,131

Equalized Assessed Valuation: \$62,499,796

Population: 3,825

Employees:

 Full Time: 5

 Part Time: 2

 Salaries Paid: \$335,655

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,593,880	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$417	\$543	\$377
Revenue Collected During FY 09:	\$1,317,356	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,143,112	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$344	\$711	\$550
Per Capita Expenditures:	\$299	\$723	\$559
Revenues over (under) Expenditures:	\$174,244	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	154.68%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,768,124	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$462	\$530	\$374

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,765,346	\$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:	\$1,708,221	\$7,846,130	\$2,018,462
Per Capita Debt:	\$447	\$1,224	\$539
General Obligation Debt over EAV:	2.72%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,249,137	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$327	\$1,386	\$1,061
Revenue Collected During FY 09:	\$355,035	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$268,742	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$93	\$412	\$278
Per Capita Expenditures:	\$70	\$418	\$278
Operating Income (loss):	\$86,293	-\$286	\$
Ratio of Retained Earnings to Expenditures:	496.92%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,335,430	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$349	\$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:	\$179,000	\$477,034	\$40,237
Per Capita Debt:	\$286	\$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:	\$1,962,625	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$3,140	\$1,970	\$755
Revenue Collected During FY 09:	\$174,887	\$185,909	\$80,135
Expenditures During FY 09:	\$180,742	\$213,539	\$91,745
Per Capita Revenue:	\$280	\$382	\$198
Per Capita Expenditures:	\$289	\$515	\$226
Operating Income (loss):	-\$5,855	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1082.63%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,956,770	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$3,131	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **St. Peter Village**

Unit Code: **026/035/32** County: **FAYETTE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,489,425**

Equalized Assessed Valuation: **\$2,883,480**

Population: **375**

Employees:

 Full Time: **3**

 Part Time: **12**

 Salaries Paid: **\$87,219**

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:	\$40,265	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$107	\$707	\$463
Revenue Collected During FY 09:	\$173,615	\$256,671	\$120,052
Expenditures During FY 09:	\$190,894	\$279,368	\$115,323
Per Capita Revenue:	\$463	\$580	\$289
Per Capita Expenditures:	\$509	\$656	\$281
Revenues over (under) Expenditures:	-\$17,279	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	12.04%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$22,986	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$61	\$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:	\$22,565	\$78,289	\$
Total Unrestricted Net Assets:	\$421	\$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:	\$23,006	\$477,034	\$40,237
Per Capita Debt:	\$61	\$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:	\$288,702	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$770	\$1,970	\$755
Revenue Collected During FY 09:	\$125,465	\$185,909	\$80,135
Expenditures During FY 09:	\$173,249	\$213,539	\$91,745
Per Capita Revenue:	\$335	\$382	\$198
Per Capita Expenditures:	\$462	\$515	\$226
Operating Income (loss):	-\$47,784	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	139.06%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$240,918	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$642	\$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:	\$180,122	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$704	\$707	\$463
Revenue Collected During FY 09:	\$88,828	\$256,671	\$120,052
Expenditures During FY 09:	\$103,760	\$279,368	\$115,323
Per Capita Revenue:	\$347	\$580	\$289
Per Capita Expenditures:	\$405	\$656	\$281
Revenues over (under) Expenditures:	-\$14,932	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	159.20%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$165,190	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$645	\$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:	\$58,653	\$78,289	\$
Total Unrestricted Net Assets:	\$106,537	\$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:	\$288,333	\$477,034	\$40,237
Per Capita Debt:	\$1,126	\$1,068	\$110
General Obligation Debt over EAV:	10.66%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$208,611	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$815	\$1,970	\$755
Revenue Collected During FY 09:	\$85,616	\$185,909	\$80,135
Expenditures During FY 09:	\$70,532	\$213,539	\$91,745
Per Capita Revenue:	\$334	\$382	\$198
Per Capita Expenditures:	\$276	\$515	\$226
Operating Income (loss):	\$15,084	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	317.15%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$223,695	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$874	\$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:	\$241,792	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$361	\$707	\$463
Revenue Collected During FY 09:	\$295,396	\$256,671	\$120,052
Expenditures During FY 09:	\$280,785	\$279,368	\$115,323
Per Capita Revenue:	\$441	\$580	\$289
Per Capita Expenditures:	\$419	\$656	\$281
Revenues over (under) Expenditures:	\$14,611	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	91.32%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$256,403	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$383	\$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:	\$148,272	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$348,406	\$477,034	\$40,237
Per Capita Debt:	\$520	\$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:	\$503,159	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$751	\$1,970	\$755
Revenue Collected During FY 09:	\$98,912	\$185,909	\$80,135
Expenditures During FY 09:	\$90,785	\$213,539	\$91,745
Per Capita Revenue:	\$148	\$382	\$198
Per Capita Expenditures:	\$136	\$515	\$226
Operating Income (loss):	\$8,127	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	563.18%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$511,286	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$763	\$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:	\$320,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$64	\$1,224	\$539
General Obligation Debt over EAV:	0.62%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$9,082,655	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,806	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,607,368	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,317,264	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$320	\$412	\$278
Per Capita Expenditures:	\$262	\$418	\$278
Operating Income (loss):	\$290,104	-\$286	\$
Ratio of Retained Earnings to Expenditures:	716.77%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$9,441,722	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,877	\$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:	\$1,220,805	\$7,846,130	\$2,018,462
Per Capita Debt:	\$588	\$1,224	\$539
General Obligation Debt over EAV:	3.44%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$694,748	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$334	\$1,386	\$1,061
Revenue Collected During FY 09:	\$331,586	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$446,418	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$160	\$412	\$278
Per Capita Expenditures:	\$215	\$418	\$278
Operating Income (loss):	-\$114,832	-\$286	\$
Ratio of Retained Earnings to Expenditures:	129.90%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$579,916	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$279	\$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:	\$1,783,063	\$7,846,130	\$2,018,462
Per Capita Debt:	\$184	\$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:	\$3,097,341	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$320	\$1,386	\$1,061
Revenue Collected During FY 09:	\$849,592	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$641,583	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$88	\$412	\$278
Per Capita Expenditures:	\$66	\$418	\$278
Operating Income (loss):	\$208,009	-\$286	\$
Ratio of Retained Earnings to Expenditures:	515.19%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,305,350	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$341	\$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:	\$9,502,405	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$609	\$543	\$377
Revenue Collected During FY 09:	\$13,501,785	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$13,236,760	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$866	\$711	\$550
Per Capita Expenditures:	\$849	\$723	\$559
Revenues over (under) Expenditures:	\$265,025	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	75.75%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$10,026,756	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$643	\$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:	\$2,468,283	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$8,260,483	\$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:	\$11,177,737	\$7,846,130	\$2,018,462
Per Capita Debt:	\$717	\$1,224	\$539
General Obligation Debt over EAV:	0.68%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$10,059,583	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$645	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,342,024	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,131,702	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$150	\$412	\$278
Per Capita Expenditures:	\$137	\$418	\$278
Operating Income (loss):	\$210,322	-\$286	\$
Ratio of Retained Earnings to Expenditures:	480.44%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$10,241,628	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$657	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Steward Village**

Unit Code: 052/055/32 County: LEE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$101,095

Equalized Assessed Valuation: \$3,627,103

Population: 272

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$14,818

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$162,040	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$596	\$707	\$463
Revenue Collected During FY 09:	\$56,692	\$256,671	\$120,052
Expenditures During FY 09:	\$67,230	\$279,368	\$115,323
Per Capita Revenue:	\$208	\$580	\$289
Per Capita Expenditures:	\$247	\$656	\$281
Revenues over (under) Expenditures:	-\$10,538	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	224.86%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$151,171	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$556	\$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:	\$157,463	\$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:	\$114,106	\$477,034	\$40,237
Per Capita Debt:	\$420	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$783,644	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,881	\$1,970	\$755
Revenue Collected During FY 09:	\$90,370	\$185,909	\$80,135
Expenditures During FY 09:	\$65,524	\$213,539	\$91,745
Per Capita Revenue:	\$332	\$382	\$198
Per Capita Expenditures:	\$241	\$515	\$226
Operating Income (loss):	\$24,846	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1234.39%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$808,821	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,974	\$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:	\$146,008	\$477,034	\$40,237
Per Capita Debt:	\$202	\$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:	\$1,420,420	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,962	\$1,970	\$755
Revenue Collected During FY 09:	\$178,124	\$185,909	\$80,135
Expenditures During FY 09:	\$184,621	\$213,539	\$91,745
Per Capita Revenue:	\$246	\$382	\$198
Per Capita Expenditures:	\$255	\$515	\$226
Operating Income (loss):	-\$6,497	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	765.85%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,413,923	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,953	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$10,845,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,764	\$1,224	\$539
General Obligation Debt over EAV:	6.81%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,744,927	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$446	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,808,596	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,993,576	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$294	\$412	\$278
Per Capita Expenditures:	\$324	\$418	\$278
Operating Income (loss):	-\$184,980	-\$286	\$
Ratio of Retained Earnings to Expenditures:	128.41%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,559,947	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$416	\$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:	\$585,273	\$7,846,130	\$2,018,462
Per Capita Debt:	\$528	\$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:	\$170,101	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$154	\$1,386	\$1,061
Revenue Collected During FY 09:	\$416,662	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$365,453	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$376	\$412	\$278
Per Capita Expenditures:	\$330	\$418	\$278
Operating Income (loss):	\$51,209	-\$286	\$
Ratio of Retained Earnings to Expenditures:	60.56%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$221,310	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$200	\$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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$682,261	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$341	\$543	\$377
Revenue Collected During FY 09:	\$1,101,745	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,161,934	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$551	\$711	\$550
Per Capita Expenditures:	\$581	\$723	\$559
Revenues over (under) Expenditures:	-\$60,189	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	57.40%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$666,984	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$333	\$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:	\$66,453	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$572,446	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,382,817	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,691	\$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:	\$3,555,749	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,778	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,266,371	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$924,615	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$633	\$412	\$278
Per Capita Expenditures:	\$462	\$418	\$278
Operating Income (loss):	\$341,756	-\$286	\$
Ratio of Retained Earnings to Expenditures:	416.67%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,852,593	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,926	\$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:	\$11,596,920	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,386	\$1,224	\$539
General Obligation Debt over EAV:	16.02%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,750,470	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$360	\$1,386	\$1,061
Revenue Collected During FY 09:	\$724,288	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$581,283	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$149	\$412	\$278
Per Capita Expenditures:	\$120	\$418	\$278
Operating Income (loss):	\$143,005	-\$286	\$
Ratio of Retained Earnings to Expenditures:	325.74%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,893,475	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$390	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Stonefort Village**

Unit Code: **100/080/32** County: **WILLIAMSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$79,690**

Equalized Assessed Valuation: **\$1,077,665**

Population: **292**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$9,950**

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:	\$95,640	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$328	\$707	\$463
Revenue Collected During FY 09:	\$59,945	\$256,671	\$120,052
Expenditures During FY 09:	\$86,158	\$279,368	\$115,323
Per Capita Revenue:	\$205	\$580	\$289
Per Capita Expenditures:	\$295	\$656	\$281
Revenues over (under) Expenditures:	-\$26,213	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	84.47%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$72,775	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$249	\$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:	\$33,308	\$78,289	\$
Total Unrestricted Net Assets:	\$39,467	\$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:	\$253,297	\$477,034	\$40,237
Per Capita Debt:	\$867	\$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:	\$938,043	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$3,212	\$1,970	\$755
Revenue Collected During FY 09:	\$111,322	\$185,909	\$80,135
Expenditures During FY 09:	\$130,490	\$213,539	\$91,745
Per Capita Revenue:	\$381	\$382	\$198
Per Capita Expenditures:	\$447	\$515	\$226
Operating Income (loss):	-\$19,168	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	701.61%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$915,527	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$3,135	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Stonington Village**

Unit Code: **011/060/32** County: **CHRISTIAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$349,800**

Equalized Assessed Valuation: **\$8,206,973**

Population: **960**

Employees:

 Full Time: **5**

 Part Time: **10**

 Salaries Paid: **\$200,081**

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:	\$181,318	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$189	\$707	\$463
Revenue Collected During FY 09:	\$270,669	\$256,671	\$120,052
Expenditures During FY 09:	\$261,430	\$279,368	\$115,323
Per Capita Revenue:	\$282	\$580	\$289
Per Capita Expenditures:	\$272	\$656	\$281
Revenues over (under) Expenditures:	\$9,239	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	72.89%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$190,557	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$198	\$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:	\$190,557	\$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:	\$2,677,636	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,789	\$1,970	\$755
Revenue Collected During FY 09:	\$1,156,484	\$185,909	\$80,135
Expenditures During FY 09:	\$1,238,390	\$213,539	\$91,745
Per Capita Revenue:	\$1,205	\$382	\$198
Per Capita Expenditures:	\$1,290	\$515	\$226
Operating Income (loss):	-\$81,906	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	209.61%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$2,595,730	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,704	\$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:	\$100,532	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$874	\$707	\$463
Revenue Collected During FY 09:	\$24,254	\$256,671	\$120,052
Expenditures During FY 09:	\$34,112	\$279,368	\$115,323
Per Capita Revenue:	\$211	\$580	\$289
Per Capita Expenditures:	\$297	\$656	\$281
Revenues over (under) Expenditures:	-\$9,858	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	265.81%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$90,674	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$788	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$90,674	\$29,718	\$

Net Assets

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



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$260,965	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,509	\$1,970	\$755
Revenue Collected During FY 09:	\$13,155	\$185,909	\$80,135
Expenditures During FY 09:	\$19,795	\$213,539	\$91,745
Per Capita Revenue:	\$126	\$382	\$198
Per Capita Expenditures:	\$190	\$515	\$226
Operating Income (loss):	-\$6,640	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1256.59%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$248,742	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,392	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Streamwood Village**

Unit Code: 016/560/32 County: COOK

Fiscal Year End: 12/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$28,094,584

Equalized Assessed Valuation: \$1,002,080,774

Population: 40,264

Employees:

 Full Time: 187

 Part Time: 25

 Salaries Paid: \$15,830,772

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$13,224,221	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$328	\$428	\$371
Revenue Collected During FY 09:	\$20,402,039	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$21,128,536	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$507	\$887	\$870
Per Capita Expenditures:	\$525	\$899	\$870
Revenues over (under) Expenditures:	-\$726,497	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	52.38%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$11,067,830	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$275	\$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:	\$	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$18,060,011	\$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:	\$11,790,000	\$77,493,581	\$48,137,266
Per Capita Debt:	\$293	\$1,391	\$1,088
General Obligation Debt over EAV:	1.18%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$53,916,356	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$1,339	\$1,230	\$1,008
Revenue Collected During FY 09:	\$7,862,345	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$8,861,980	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$195	\$307	\$222
Per Capita Expenditures:	\$220	\$312	\$231
Operating Income (loss):	-\$999,635	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	588.09%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$52,116,721	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$1,294	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$9,133,392	\$7,846,130	\$2,018,462
Per Capita Debt:	\$644	\$1,224	\$539
General Obligation Debt over EAV:	5.55%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$25,885,532	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,824	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,846,877	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,397,300	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$271	\$412	\$278
Per Capita Expenditures:	\$239	\$418	\$278
Operating Income (loss):	\$449,577	-\$286	\$
Ratio of Retained Earnings to Expenditures:	798.09%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$27,113,358	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,911	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Stronghurst Village**

Unit Code: **036/045/32** County: **HENDERSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$592,104**

Equalized Assessed Valuation: **\$6,270,353**

Population: **1,000**

Employees:

 Full Time: **2**

 Part Time: **15**

 Salaries Paid: **\$78,689**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$790,144	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$790	\$707	\$463
Revenue Collected During FY 09:	\$453,266	\$256,671	\$120,052
Expenditures During FY 09:	\$361,555	\$279,368	\$115,323
Per Capita Revenue:	\$453	\$580	\$289
Per Capita Expenditures:	\$362	\$656	\$281
Revenues over (under) Expenditures:	\$91,711	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	243.91%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$881,855	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$882	\$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:	\$53,333	\$78,289	\$
Total Unrestricted Net Assets:	\$828,522	\$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:	\$2,842,221	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,842	\$1,970	\$755
Revenue Collected During FY 09:	\$218,337	\$185,909	\$80,135
Expenditures During FY 09:	\$191,337	\$213,539	\$91,745
Per Capita Revenue:	\$218	\$382	\$198
Per Capita Expenditures:	\$191	\$515	\$226
Operating Income (loss):	\$27,000	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1499.56%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$2,869,221	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,869	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sublette Village**

Unit Code: **052/060/32** County: **LEE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$482,000**

Equalized Assessed Valuation: **\$6,837,955**

Population: **450**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$17,075**

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:	\$670,026	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,489	\$707	\$463
Revenue Collected During FY 09:	\$294,967	\$256,671	\$120,052
Expenditures During FY 09:	\$130,087	\$279,368	\$115,323
Per Capita Revenue:	\$655	\$580	\$289
Per Capita Expenditures:	\$289	\$656	\$281
Revenues over (under) Expenditures:	\$164,880	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	630.12%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$819,706	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,822	\$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:	\$49,369	\$78,289	\$
Total Unrestricted Net Assets:	\$770,337	\$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:	\$247,049	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$549	\$1,970	\$755
Revenue Collected During FY 09:	\$71,456	\$185,909	\$80,135
Expenditures During FY 09:	\$82,648	\$213,539	\$91,745
Per Capita Revenue:	\$159	\$382	\$198
Per Capita Expenditures:	\$184	\$515	\$226
Operating Income (loss):	-\$11,192	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	303.77%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$251,057	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$558	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sugar Grove Village		
Unit Code:	045/095/32	County:	KANE
Fiscal Year End:	4/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,541,847		
Equalized Assessed Valuation:	\$335,624,116		
Population:	8,848		
Employees:			
Full Time:	39		
Part Time:	14		
Salaries Paid:	\$2,633,586		

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,571,514	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$178	\$543	\$377
Revenue Collected During FY 09:	\$4,260,225	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$4,105,089	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$481	\$711	\$550
Per Capita Expenditures:	\$464	\$723	\$559
Revenues over (under) Expenditures:	\$155,136	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	36.11%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,482,227	\$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:	\$4,176,012	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$2,464,109	\$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:	\$22,140,449	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,502	\$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:	\$18,006,913	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,035	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,202,530	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,260,083	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$362	\$412	\$278
Per Capita Expenditures:	\$368	\$418	\$278
Operating Income (loss):	-\$57,553	-\$286	\$
Ratio of Retained Earnings to Expenditures:	566.44%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$18,466,517	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,087	\$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:	\$1,340,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$310	\$1,224	\$539
General Obligation Debt over EAV:	3.87%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$14,340,160	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$3,317	\$1,386	\$1,061
Revenue Collected During FY 09:	\$11,365,339	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$9,542,672	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$2,629	\$412	\$278
Per Capita Expenditures:	\$2,207	\$418	\$278
Operating Income (loss):	\$1,822,667	-\$286	\$
Ratio of Retained Earnings to Expenditures:	159.23%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$15,195,034	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$3,515	\$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:	\$82,362	\$477,034	\$40,237
Per Capita Debt:	\$329	\$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:	\$343,721	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,375	\$1,970	\$755
Revenue Collected During FY 09:	\$159,224	\$185,909	\$80,135
Expenditures During FY 09:	\$194,253	\$213,539	\$91,745
Per Capita Revenue:	\$637	\$382	\$198
Per Capita Expenditures:	\$777	\$515	\$226
Operating Income (loss):	-\$35,029	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	158.91%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$308,692	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,235	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Summit Village**

Unit Code: **016/565/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,378,166**

Equalized Assessed Valuation: **\$198,306,207**

Population: **10,637**

Employees:

 Full Time: **60**

 Part Time: **95**

 Salaries Paid: **\$4,420,183**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$2,574,302	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$242	\$543	\$377
Revenue Collected During FY 09:	\$9,445,553	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$10,310,799	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$888	\$711	\$550
Per Capita Expenditures:	\$969	\$723	\$559
Revenues over (under) Expenditures:	-\$865,246	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	22.05%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$2,273,552	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$214	\$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:	\$2,492,357	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$1,814,948	\$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:	\$2,380,504	\$7,846,130	\$2,018,462
Per Capita Debt:	\$224	\$1,224	\$539
General Obligation Debt over EAV:	0.12%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$494,679	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$47	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,094,390	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,707,587	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$197	\$412	\$278
Per Capita Expenditures:	\$161	\$418	\$278
Operating Income (loss):	\$386,803	-\$286	\$
Ratio of Retained Earnings to Expenditures:	35.78%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$610,915	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$57	\$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:	\$298,915	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$140	\$543	\$377
Revenue Collected During FY 09:	\$498,337	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$452,384	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$233	\$711	\$550
Per Capita Expenditures:	\$211	\$723	\$559
Revenues over (under) Expenditures:	\$45,953	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	59.20%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$267,814	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$125	\$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:	\$35,254	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$232,560	\$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:	\$428,900	\$7,846,130	\$2,018,462
Per Capita Debt:	\$200	\$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:	\$966,217	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$451	\$1,386	\$1,061
Revenue Collected During FY 09:	\$415,110	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$448,551	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$194	\$412	\$278
Per Capita Expenditures:	\$209	\$418	\$278
Operating Income (loss):	-\$33,441	-\$286	\$
Ratio of Retained Earnings to Expenditures:	209.02%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$937,576	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$438	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sun River Terrace Village**

Unit Code: **046/087/32** County: **KANKAKEE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$302,050**

Equalized Assessed Valuation: **\$5,488,882**

Population: **383**

Employees:

 Full Time: **2**

 Part Time: **11**

 Salaries Paid: **\$37,949**

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:	\$57,977	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$151	\$707	\$463
Revenue Collected During FY 09:	\$171,593	\$256,671	\$120,052
Expenditures During FY 09:	\$176,808	\$279,368	\$115,323
Per Capita Revenue:	\$448	\$580	\$289
Per Capita Expenditures:	\$462	\$656	\$281
Revenues over (under) Expenditures:	-\$5,215	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	29.84%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$52,762	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$138	\$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:	\$17,874	\$78,289	\$
Total Unrestricted Net Assets:	\$41,711	\$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:	\$138,000	\$477,034	\$40,237
Per Capita Debt:	\$360	\$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:	\$736,121	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,922	\$1,970	\$755
Revenue Collected During FY 09:	\$52,883	\$185,909	\$80,135
Expenditures During FY 09:	\$107,752	\$213,539	\$91,745
Per Capita Revenue:	\$138	\$382	\$198
Per Capita Expenditures:	\$281	\$515	\$226
Operating Income (loss):	-\$54,869	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	632.24%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$681,252	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,779	\$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:	\$9,560,726	\$7,846,130	\$2,018,462
Per Capita Debt:	\$843	\$1,224	\$539
General Obligation Debt over EAV:	1.02%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$15,403,921	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,358	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,441,312	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,320,209	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$215	\$412	\$278
Per Capita Expenditures:	\$116	\$418	\$278
Operating Income (loss):	\$1,121,103	-\$286	\$
Ratio of Retained Earnings to Expenditures:	1251.70%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$16,525,024	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,457	\$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:	\$17,100,453	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$1,150	\$543	\$377
Revenue Collected During FY 09:	\$42,495,381	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$40,612,176	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$2,859	\$711	\$550
Per Capita Expenditures:	\$2,732	\$723	\$559
Revenues over (under) Expenditures:	\$1,883,205	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	39.58%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$16,074,520	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$1,081	\$530	\$374

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,724,129	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$13,964,830	\$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:	\$16,290,910	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,096	\$1,224	\$539
General Obligation Debt over EAV:	1.78%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$16,182,044	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,089	\$1,386	\$1,061
Revenue Collected During FY 09:	\$4,233,698	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,713,997	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$285	\$412	\$278
Per Capita Expenditures:	\$183	\$418	\$278
Operating Income (loss):	\$1,519,701	-\$286	\$
Ratio of Retained Earnings to Expenditures:	690.98%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$18,753,088	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,261	\$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:	\$	\$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

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$256,029	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$628	\$707	\$463
Revenue Collected During FY 09:	\$342,147	\$256,671	\$120,052
Expenditures During FY 09:	\$331,177	\$279,368	\$115,323
Per Capita Revenue:	\$839	\$580	\$289
Per Capita Expenditures:	\$812	\$656	\$281
Revenues over (under) Expenditures:	\$10,970	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	80.05%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$265,098	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$650	\$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:	\$265,098	\$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:	\$514,479	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,261	\$1,970	\$755
Revenue Collected During FY 09:	\$100,166	\$185,909	\$80,135
Expenditures During FY 09:	\$89,616	\$213,539	\$91,745
Per Capita Revenue:	\$246	\$382	\$198
Per Capita Expenditures:	\$220	\$515	\$226
Operating Income (loss):	\$10,550	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	585.87%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$525,029	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,287	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tallula Village**

Unit Code: **065/030/32** County: **MENARD**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$550,200**

Equalized Assessed Valuation: **\$4,198,419**

Population: **605**

Employees:

 Full Time: **2**

 Part Time: **2**

 Salaries Paid: **\$57,128**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$142,769	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$236	\$707	\$463
Revenue Collected During FY 09:	\$113,575	\$256,671	\$120,052
Expenditures During FY 09:	\$99,901	\$279,368	\$115,323
Per Capita Revenue:	\$188	\$580	\$289
Per Capita Expenditures:	\$165	\$656	\$281
Revenues over (under) Expenditures:	\$13,674	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	161.40%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$161,243	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$267	\$740	\$482

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,614	\$78,289	\$
Total Unrestricted Net Assets:	\$121,629	\$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:	\$1,056,625	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,746	\$1,970	\$755
Revenue Collected During FY 09:	\$152,503	\$185,909	\$80,135
Expenditures During FY 09:	\$142,527	\$213,539	\$91,745
Per Capita Revenue:	\$252	\$382	\$198
Per Capita Expenditures:	\$236	\$515	\$226
Operating Income (loss):	\$9,976	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	744.98%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,061,801	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,755	\$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:	\$112,000	\$477,034	\$40,237
Per Capita Debt:	\$144	\$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:	\$403,590	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$517	\$1,970	\$755
Revenue Collected During FY 09:	\$391,510	\$185,909	\$80,135
Expenditures During FY 09:	\$338,581	\$213,539	\$91,745
Per Capita Revenue:	\$502	\$382	\$198
Per Capita Expenditures:	\$434	\$515	\$226
Operating Income (loss):	\$52,929	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	117.34%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$397,297	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$509	\$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:	\$38,144	\$477,034	\$40,237
Per Capita Debt:	\$53	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,429,085	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$4,736	\$1,970	\$755
Revenue Collected During FY 09:	\$827,823	\$185,909	\$80,135
Expenditures During FY 09:	\$1,052,384	\$213,539	\$91,745
Per Capita Revenue:	\$1,143	\$382	\$198
Per Capita Expenditures:	\$1,454	\$515	\$226
Operating Income (loss):	-\$224,561	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	306.31%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$3,223,599	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$4,452	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tampico Village**

Unit Code: **098/060/32** County: **WHITESIDE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$582,125**

Equalized Assessed Valuation: **\$5,485,697**

Population: **772**

Employees:

 Full Time: **8**

 Part Time: **10**

 Salaries Paid: **\$119,383**

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:	\$122,448	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$159	\$707	\$463
Revenue Collected During FY 09:	\$226,853	\$256,671	\$120,052
Expenditures During FY 09:	\$237,361	\$279,368	\$115,323
Per Capita Revenue:	\$294	\$580	\$289
Per Capita Expenditures:	\$307	\$656	\$281
Revenues over (under) Expenditures:	-\$10,508	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	51.37%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$121,940	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$158	\$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:	\$121,941	\$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:	\$74,306	\$477,034	\$40,237
Per Capita Debt:	\$96	\$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:	\$873,246	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,131	\$1,970	\$755
Revenue Collected During FY 09:	\$192,752	\$185,909	\$80,135
Expenditures During FY 09:	\$197,625	\$213,539	\$91,745
Per Capita Revenue:	\$250	\$382	\$198
Per Capita Expenditures:	\$256	\$515	\$226
Operating Income (loss):	-\$4,873	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	434.34%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$858,373	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,112	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,500,356	\$7,846,130	\$2,018,462
Per Capita Debt:	\$302	\$1,224	\$539
General Obligation Debt over EAV:	2.56%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$14,135,896	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,219	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,211,940	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,287,526	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$277	\$412	\$278
Per Capita Expenditures:	\$283	\$418	\$278
Operating Income (loss):	-\$75,586	-\$286	\$
Ratio of Retained Earnings to Expenditures:	437.49%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$14,382,660	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,240	\$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:	\$	\$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: **Teutopolis Village**

Unit Code: **025/050/32** County: **EFFINGHAM**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,147,350**

Equalized Assessed Valuation: **\$30,177,766**

Population: **1,559**

Employees:

 Full Time: **7**

 Part Time: **9**

 Salaries Paid: **\$288,983**

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:	\$1,802,467	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$1,156	\$543	\$377
Revenue Collected During FY 09:	\$770,860	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$586,179	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$494	\$711	\$550
Per Capita Expenditures:	\$376	\$723	\$559
Revenues over (under) Expenditures:	\$184,681	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	339.00%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,987,148	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$1,275	\$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:	\$475,244	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,710,204	\$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:	\$337,917	\$7,846,130	\$2,018,462
Per Capita Debt:	\$217	\$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:	\$2,420,042	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,552	\$1,386	\$1,061
Revenue Collected During FY 09:	\$454,131	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$379,578	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$291	\$412	\$278
Per Capita Expenditures:	\$243	\$418	\$278
Operating Income (loss):	\$74,553	-\$286	\$
Ratio of Retained Earnings to Expenditures:	657.20%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,494,595	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,600	\$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:	\$272,680	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,131	\$707	\$463
Revenue Collected During FY 09:	\$51,462	\$256,671	\$120,052
Expenditures During FY 09:	\$56,486	\$279,368	\$115,323
Per Capita Revenue:	\$214	\$580	\$289
Per Capita Expenditures:	\$234	\$656	\$281
Revenues over (under) Expenditures:	-\$5,024	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	482.76%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$272,693	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,132	\$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:	\$267,685	\$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:	-\$52,269	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	-\$217	\$1,970	\$755
Revenue Collected During FY 09:	\$40,577	\$185,909	\$80,135
Expenditures During FY 09:	\$27,227	\$213,539	\$91,745
Per Capita Revenue:	\$168	\$382	\$198
Per Capita Expenditures:	\$113	\$515	\$226
Operating Income (loss):	\$13,350	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	239.04%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$65,084	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$270	\$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:	\$634,671	\$477,034	\$40,237
Per Capita Debt:	\$846	\$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:	\$1,275,665	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,701	\$1,970	\$755
Revenue Collected During FY 09:	\$234,166	\$185,909	\$80,135
Expenditures During FY 09:	\$240,770	\$213,539	\$91,745
Per Capita Revenue:	\$312	\$382	\$198
Per Capita Expenditures:	\$321	\$515	\$226
Operating Income (loss):	-\$6,604	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	527.08%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,269,061	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,692	\$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:	\$719,023	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$520	\$543	\$377
Revenue Collected During FY 09:	\$381,851	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$518,351	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$276	\$711	\$550
Per Capita Expenditures:	\$375	\$723	\$559
Revenues over (under) Expenditures:	-\$136,500	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	112.38%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$582,523	\$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:	\$102,250	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$480,273	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,194,986	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,562	\$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:	\$1,140,950	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$812	\$1,386	\$1,061
Revenue Collected During FY 09:	\$394,818	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$367,994	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$281	\$412	\$278
Per Capita Expenditures:	\$262	\$418	\$278
Operating Income (loss):	\$26,824	-\$286	\$
Ratio of Retained Earnings to Expenditures:	317.34%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,167,774	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$831	\$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:	\$125,306	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$190	\$707	\$463
Revenue Collected During FY 09:	\$73,761	\$256,671	\$120,052
Expenditures During FY 09:	\$82,187	\$279,368	\$115,323
Per Capita Revenue:	\$112	\$580	\$289
Per Capita Expenditures:	\$125	\$656	\$281
Revenues over (under) Expenditures:	-\$8,426	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	142.21%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$116,880	\$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:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$220,591	\$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:	\$242,000	\$477,034	\$40,237
Per Capita Debt:	\$367	\$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:	\$95,158	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$144	\$1,970	\$755
Revenue Collected During FY 09:	\$110,359	\$185,909	\$80,135
Expenditures During FY 09:	\$113,908	\$213,539	\$91,745
Per Capita Revenue:	\$167	\$382	\$198
Per Capita Expenditures:	\$173	\$515	\$226
Operating Income (loss):	-\$3,549	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	80.42%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$91,609	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$139	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Thomson Village

Unit Code: 008/040/32 County: CARROLL

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$987,592

Equalized Assessed Valuation: \$5,966,853

Population: 559

Employees:

 Full Time: 3

 Part Time: 8

 Salaries Paid: \$171,702

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$186,342	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$333	\$707	\$463
Revenue Collected During FY 09:	\$261,583	\$256,671	\$120,052
Expenditures During FY 09:	\$280,124	\$279,368	\$115,323
Per Capita Revenue:	\$468	\$580	\$289
Per Capita Expenditures:	\$501	\$656	\$281
Revenues over (under) Expenditures:	-\$18,541	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	59.90%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$167,801	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$300	\$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:	\$167,801	\$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:	\$3,657,400	\$477,034	\$40,237
Per Capita Debt:	\$6,543	\$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:	\$6,189,754	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$11,073	\$1,970	\$755
Revenue Collected During FY 09:	\$709,654	\$185,909	\$80,135
Expenditures During FY 09:	\$829,672	\$213,539	\$91,745
Per Capita Revenue:	\$1,270	\$382	\$198
Per Capita Expenditures:	\$1,484	\$515	\$226
Operating Income (loss):	-\$120,018	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	731.58%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$6,069,736	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$10,858	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Thornton Village**

Unit Code: **016/570/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,236,968**

Equalized Assessed Valuation: **\$88,047,192**

Population: **2,582**

Employees:

 Full Time: **28**

 Part Time: **67**

 Salaries Paid: **\$1,863,596**

Blended Component Units

Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$726,978	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$282	\$543	\$377
Revenue Collected During FY 09:	\$3,269,283	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$3,201,964	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,266	\$711	\$550
Per Capita Expenditures:	\$1,240	\$723	\$559
Revenues over (under) Expenditures:	\$67,319	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	24.81%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$794,297	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$308	\$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:	\$2,600,309	\$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:	\$1,922,834	\$7,846,130	\$2,018,462
Per Capita Debt:	\$745	\$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:	\$716,942	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$278	\$1,386	\$1,061
Revenue Collected During FY 09:	\$434,079	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$437,719	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$168	\$412	\$278
Per Capita Expenditures:	\$170	\$418	\$278
Operating Income (loss):	-\$3,640	-\$286	\$
Ratio of Retained Earnings to Expenditures:	162.96%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$713,302	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$276	\$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:	\$201,000	\$477,034	\$40,237
Per Capita Debt:	\$218	\$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:	\$549,759	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$596	\$1,970	\$755
Revenue Collected During FY 09:	\$246,747	\$185,909	\$80,135
Expenditures During FY 09:	\$262,730	\$213,539	\$91,745
Per Capita Revenue:	\$268	\$382	\$198
Per Capita Expenditures:	\$285	\$515	\$226
Operating Income (loss):	-\$15,983	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	203.17%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$533,776	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$579	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Tilton Village**

Unit Code: 092/100/32 County: VERMILION

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$3,459,299

Equalized Assessed Valuation: \$21,459,892

Population: 2,976

Employees:

 Full Time: 4

 Part Time: 20

 Salaries Paid: \$564,453

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$5,963,988	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$2,004	\$543	\$377
Revenue Collected During FY 09:	\$5,274,850	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$7,812,976	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,772	\$711	\$550
Per Capita Expenditures:	\$2,625	\$723	\$559
Revenues over (under) Expenditures:	-\$2,538,126	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	46.35%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$3,621,018	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$1,217	\$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:	\$3,372,249	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$248,769	\$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:	\$4,096,229	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,376	\$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:	\$1,087,809	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$366	\$1,386	\$1,061
Revenue Collected During FY 09:	\$329,324	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$832,477	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$111	\$412	\$278
Per Capita Expenditures:	\$280	\$418	\$278
Operating Income (loss):	-\$503,153	-\$286	\$
Ratio of Retained Earnings to Expenditures:	70.96%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$590,728	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$198	\$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:	\$390,668	\$477,034	\$40,237
Per Capita Debt:	\$532	\$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

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$4,187	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$209	\$707	\$463
Revenue Collected During FY 09:	\$4,382	\$256,671	\$120,052
Expenditures During FY 09:	\$5,512	\$279,368	\$115,323
Per Capita Revenue:	\$219	\$580	\$289
Per Capita Expenditures:	\$276	\$656	\$281
Revenues over (under) Expenditures:	-\$1,130	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	55.46%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$3,057	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$153	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$4,842	\$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 Greater than 25,000

Local Government Profile

Unit Name: **Tinley Park Village**

Unit Code: **016/575/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$85,460,854**

Equalized Assessed Valuation: **\$1,808,000,000**

Population: **58,323**

Employees:

 Full Time: **195**

 Part Time: **234**

 Salaries Paid: **\$21,557,908**

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:	\$13,460,508	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$231	\$428	\$371
Revenue Collected During FY 09:	\$40,380,894	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$36,730,725	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$692	\$887	\$870
Per Capita Expenditures:	\$630	\$899	\$870
Revenues over (under) Expenditures:	\$3,650,169	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	31.61%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$11,611,431	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$199	\$409	\$337

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,034,547	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$33,888,546	\$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:	\$24,200,000	\$77,493,581	\$48,137,266
Per Capita Debt:	\$415	\$1,391	\$1,088
General Obligation Debt over EAV:	1.25%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$51,564,118	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$884	\$1,230	\$1,008
Revenue Collected During FY 09:	\$13,365,711	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$16,483,128	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$229	\$307	\$222
Per Capita Expenditures:	\$283	\$312	\$231
Operating Income (loss):	-\$3,117,417	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	273.95%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$45,156,081	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$774	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$235,000	\$477,034	\$40,237
Per Capita Debt:	\$294	\$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:	\$641,525	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$802	\$1,970	\$755
Revenue Collected During FY 09:	\$141,760	\$185,909	\$80,135
Expenditures During FY 09:	\$132,525	\$213,539	\$91,745
Per Capita Revenue:	\$177	\$382	\$198
Per Capita Expenditures:	\$166	\$515	\$226
Operating Income (loss):	\$9,235	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	491.05%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$650,760	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$813	\$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:	\$150,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$129	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,427,287	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,939	\$1,386	\$1,061
Revenue Collected During FY 09:	\$850,441	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$984,279	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$729	\$412	\$278
Per Capita Expenditures:	\$844	\$418	\$278
Operating Income (loss):	-\$133,838	-\$286	\$
Ratio of Retained Earnings to Expenditures:	334.61%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,293,449	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,825	\$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: Tolono Village

Unit Code: 010/115/32 County: CHAMPAIGN

Fiscal Year End: 4/30/2009

Accounting Method: Combination

Appropriation or Budget: \$2,514,650

Equalized Assessed Valuation: \$36,104,522

Population: 2,700

Employees:

Full Time: 9

Part Time: 14

Salaries Paid: \$405,954

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:	\$943,705	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$350	\$543	\$377
Revenue Collected During FY 09:	\$1,674,703	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,734,818	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$620	\$711	\$550
Per Capita Expenditures:	\$643	\$723	\$559
Revenues over (under) Expenditures:	-\$60,115	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	50.93%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$883,590	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$327	\$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:	\$340,324	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$543,266	\$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:	\$2,334,945	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$865	\$1,386	\$1,061
Revenue Collected During FY 09:	\$582,057	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$581,352	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$216	\$412	\$278
Per Capita Expenditures:	\$215	\$418	\$278
Operating Income (loss):	\$705	-\$286	\$
Ratio of Retained Earnings to Expenditures:	401.76%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,335,650	\$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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$123,499	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$94	\$543	\$377
Revenue Collected During FY 09:	\$406,385	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$492,376	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$309	\$711	\$550
Per Capita Expenditures:	\$374	\$723	\$559
Revenues over (under) Expenditures:	-\$85,991	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	7.62%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$37,508	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$29	\$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:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$272,602	\$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:	\$1,308,422	\$7,846,130	\$2,018,462
Per Capita Debt:	\$995	\$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:	\$2,474,351	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,882	\$1,386	\$1,061
Revenue Collected During FY 09:	\$684,394	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$735,358	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$520	\$412	\$278
Per Capita Expenditures:	\$559	\$418	\$278
Operating Income (loss):	-\$50,964	-\$286	\$
Ratio of Retained Earnings to Expenditures:	329.55%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,423,387	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,843	\$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:	\$366,475	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$525	\$707	\$463
Revenue Collected During FY 09:	\$595,329	\$256,671	\$120,052
Expenditures During FY 09:	\$484,076	\$279,368	\$115,323
Per Capita Revenue:	\$853	\$580	\$289
Per Capita Expenditures:	\$694	\$656	\$281
Revenues over (under) Expenditures:	\$111,253	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	93.93%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$454,698	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$651	\$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:	\$393,957	\$78,289	\$
Total Unrestricted Net Assets:	\$60,741	\$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:	\$625,000	\$477,034	\$40,237
Per Capita Debt:	\$895	\$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:	\$256,362	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$367	\$1,970	\$755
Revenue Collected During FY 09:	\$571,891	\$185,909	\$80,135
Expenditures During FY 09:	\$232,048	\$213,539	\$91,745
Per Capita Revenue:	\$819	\$382	\$198
Per Capita Expenditures:	\$332	\$515	\$226
Operating Income (loss):	\$339,843	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	277.63%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$644,235	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$923	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Topeka Town**

Unit Code: **060/045/31** County: **MASON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$41,600**

Equalized Assessed Valuation: **\$402,067**

Population: **90**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$3,400**

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:	\$40,663	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$452	\$707	\$463
Revenue Collected During FY 09:	\$17,732	\$256,671	\$120,052
Expenditures During FY 09:	\$16,425	\$279,368	\$115,323
Per Capita Revenue:	\$197	\$580	\$289
Per Capita Expenditures:	\$183	\$656	\$281
Revenues over (under) Expenditures:	\$1,307	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	255.53%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$41,970	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$466	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$40,663	\$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:	\$137,029	\$477,034	\$40,237
Per Capita Debt:	\$281	\$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

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$288,959	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$586	\$707	\$463
Revenue Collected During FY 09:	\$226,428	\$256,671	\$120,052
Expenditures During FY 09:	\$232,935	\$279,368	\$115,323
Per Capita Revenue:	\$459	\$580	\$289
Per Capita Expenditures:	\$472	\$656	\$281
Revenues over (under) Expenditures:	-\$6,507	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	124.41%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$289,798	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$588	\$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:	\$71,596	\$78,289	\$
Total Unrestricted Net Assets:	\$218,193	\$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:	\$570,102	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,156	\$1,970	\$755
Revenue Collected During FY 09:	\$91,880	\$185,909	\$80,135
Expenditures During FY 09:	\$139,721	\$213,539	\$91,745
Per Capita Revenue:	\$186	\$382	\$198
Per Capita Expenditures:	\$283	\$515	\$226
Operating Income (loss):	-\$47,841	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	368.53%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$514,915	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,044	\$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:	\$290,134	\$477,034	\$40,237
Per Capita Debt:	\$464	\$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:	\$701,715	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,123	\$1,970	\$755
Revenue Collected During FY 09:	\$112,721	\$185,909	\$80,135
Expenditures During FY 09:	\$173,667	\$213,539	\$91,745
Per Capita Revenue:	\$180	\$382	\$198
Per Capita Expenditures:	\$278	\$515	\$226
Operating Income (loss):	-\$60,946	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	378.31%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$656,992	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,051	\$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:	\$969,118	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$740	\$1,386	\$1,061
Revenue Collected During FY 09:	\$291,260	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$226,541	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$223	\$412	\$278
Per Capita Expenditures:	\$173	\$418	\$278
Operating Income (loss):	\$64,719	-\$286	\$
Ratio of Retained Earnings to Expenditures:	456.36%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,033,837	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$790	\$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:	\$1,150,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$556	\$1,224	\$539
General Obligation Debt over EAV:	3.13%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$978,756	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$473	\$1,386	\$1,061
Revenue Collected During FY 09:	\$360,019	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$436,324	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$174	\$412	\$278
Per Capita Expenditures:	\$211	\$418	\$278
Operating Income (loss):	-\$76,305	-\$286	\$
Ratio of Retained Earnings to Expenditures:	206.00%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$898,829	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$434	\$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:	\$1,468,259	\$7,846,130	\$2,018,462
Per Capita Debt:	\$563	\$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:	\$790,177	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$303	\$1,386	\$1,061
Revenue Collected During FY 09:	\$681,013	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$664,397	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$261	\$412	\$278
Per Capita Expenditures:	\$255	\$418	\$278
Operating Income (loss):	\$16,616	-\$286	\$
Ratio of Retained Earnings to Expenditures:	121.43%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$806,793	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$309	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Trout Valley Village		
Unit Code:	063/109/32	County:	McHenry
Fiscal Year End:	8/31/2009		
Accounting Method:	Cash		
Appropriation or Budget:	\$228,850		
Equalized Assessed Valuation:	\$		
Population:	604		
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:	\$175,754	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$291	\$707	\$463
Revenue Collected During FY 09:	\$96,617	\$256,671	\$120,052
Expenditures During FY 09:	\$161,840	\$279,368	\$115,323
Per Capita Revenue:	\$160	\$580	\$289
Per Capita Expenditures:	\$268	\$656	\$281
Revenues over (under) Expenditures:	-\$65,223	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	68.30%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$110,531	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$183	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$110,531	\$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:

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:	\$2,939,334	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$236	\$543	\$377
Revenue Collected During FY 09:	\$5,284,999	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$4,862,057	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$424	\$711	\$550
Per Capita Expenditures:	\$390	\$723	\$559
Revenues over (under) Expenditures:	\$422,942	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	69.15%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$3,362,276	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$269	\$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:	\$2,946,643	\$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:	\$6,600,285	\$7,846,130	\$2,018,462
Per Capita Debt:	\$529	\$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:	\$8,824,202	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$707	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,806,679	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,524,224	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$225	\$412	\$278
Per Capita Expenditures:	\$202	\$418	\$278
Operating Income (loss):	\$282,455	-\$286	\$
Ratio of Retained Earnings to Expenditures:	360.77%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$9,106,657	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$730	\$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:	\$	\$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:	\$5,455,734	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,227	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,244,430	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,629	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,574,058	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,373,892	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$354	\$412	\$278
Per Capita Expenditures:	\$309	\$418	\$278
Operating Income (loss):	\$200,166	-\$286	\$
Ratio of Retained Earnings to Expenditures:	541.86%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$7,444,596	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,674	\$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: **Ullin Village**

Unit Code: **077/045/32** County: **PULASKI**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$714,300**

Equalized Assessed Valuation: **\$2,207,363**

Population: **1,140**

Employees:

 Full Time: **4**

 Part Time: **18**

 Salaries Paid: **\$138,457**

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:	\$183,531	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$161	\$543	\$377
Revenue Collected During FY 09:	\$479,554	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$463,828	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$421	\$711	\$550
Per Capita Expenditures:	\$407	\$723	\$559
Revenues over (under) Expenditures:	\$15,726	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	42.96%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$199,257	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$175	\$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:	\$1,159	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$198,098	\$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:	\$542,280	\$7,846,130	\$2,018,462
Per Capita Debt:	\$476	\$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:	\$613,872	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$538	\$1,386	\$1,061
Revenue Collected During FY 09:	\$175,465	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$240,141	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$154	\$412	\$278
Per Capita Expenditures:	\$211	\$418	\$278
Operating Income (loss):	-\$64,676	-\$286	\$
Ratio of Retained Earnings to Expenditures:	228.70%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$549,196	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$482	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Union Village**

Unit Code: **063/110/32** County: **MCHENRY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$861,200**

Equalized Assessed Valuation: **\$23,366,157**

Population: **615**

Employees:

 Full Time:

 Part Time: **23**

 Salaries Paid: **\$105,649**

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:	\$112,593	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$183	\$707	\$463
Revenue Collected During FY 09:	\$346,748	\$256,671	\$120,052
Expenditures During FY 09:	\$309,395	\$279,368	\$115,323
Per Capita Revenue:	\$564	\$580	\$289
Per Capita Expenditures:	\$503	\$656	\$281
Revenues over (under) Expenditures:	\$37,353	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	48.46%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$149,946	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$244	\$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:	\$45,478	\$78,289	\$
Total Unrestricted Net Assets:	\$104,468	\$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:	\$1,562,115	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,540	\$1,970	\$755
Revenue Collected During FY 09:	\$136,111	\$185,909	\$80,135
Expenditures During FY 09:	\$141,675	\$213,539	\$91,745
Per Capita Revenue:	\$221	\$382	\$198
Per Capita Expenditures:	\$230	\$515	\$226
Operating Income (loss):	-\$5,564	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1098.68%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,556,551	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,531	\$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:	\$52,966,147	\$7,846,130	\$2,018,462
Per Capita Debt:	\$3,146	\$1,224	\$539
General Obligation Debt over EAV:	1.53%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$20,998,024	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,247	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,633,537	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$5,330,200	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$216	\$412	\$278
Per Capita Expenditures:	\$317	\$418	\$278
Operating Income (loss):	-\$1,696,663	-\$286	\$
Ratio of Retained Earnings to Expenditures:	410.65%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$21,888,430	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,300	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Urbana City**

Unit Code: **010/120/30** County: **CHAMPAIGN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$45,971,735**

Equalized Assessed Valuation: **\$580,094,813**

Population: **40,050**

Employees:

 Full Time: **272**

 Part Time: **54**

 Salaries Paid: **\$14,499,682**

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:	\$26,623,272	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$665	\$428	\$371
Revenue Collected During FY 09:	\$36,361,098	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$36,221,324	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$908	\$887	\$870
Per Capita Expenditures:	\$904	\$899	\$870
Revenues over (under) Expenditures:	\$139,774	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	74.00%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$26,804,322	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$669	\$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:	\$2,555,844	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$34,964,730	\$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:	\$3,001,769	\$77,493,581	\$48,137,266
Per Capita Debt:	\$75	\$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:	\$8,291,899	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$207	\$1,230	\$1,008
Revenue Collected During FY 09:	\$1,211,586	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$714,450	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$30	\$307	\$222
Per Capita Expenditures:	\$18	\$312	\$231
Operating Income (loss):	\$497,136	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	1202.02%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$8,587,818	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$214	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$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:	\$1,277,336	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,129	\$1,970	\$755
Revenue Collected During FY 09:	\$87,979	\$185,909	\$80,135
Expenditures During FY 09:	\$92,768	\$213,539	\$91,745
Per Capita Revenue:	\$147	\$382	\$198
Per Capita Expenditures:	\$155	\$515	\$226
Operating Income (loss):	-\$4,789	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1371.75%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,272,547	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,121	\$1,842	\$768