



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Macedonia Village**

Unit Code: **028/032/32** County: **FRANKLIN**

Fiscal Year End: **12/31/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$50,000**

Equalized Assessed Valuation: **\$1,500,000**

Population: **275**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$2,320**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$15,775	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$57	\$741	\$479
Revenue Collected During FY 10:	\$3,360	\$237,166	\$102,309
Expenditures During FY 10:	\$3,973	\$246,362	\$108,859
Per Capita Revenue:	\$12	\$588	\$257
Per Capita Expenditures:	\$14	\$628	\$283
Revenues over (under) Expenditures:	-\$613	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	381.63%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$15,162	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$55	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$15,262	\$79,567	\$95,554



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$130,899	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$476	\$1,960	\$771
Revenue Collected During FY 10:	\$26,093	\$188,237	\$79,517
Expenditures During FY 10:	\$18,914	\$211,756	\$91,572
Per Capita Revenue:	\$95	\$396	\$204
Per Capita Expenditures:	\$69	\$562	\$231
Operating Income (loss):	\$7,179	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	730.03%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$138,078	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$502	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$12,326,635	\$8,184,870	\$2,111,869
Per Capita Debt:	\$543	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,394	\$1,072
Revenue Collected During FY 10:	\$	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$	\$429	\$287
Per Capita Expenditures:	\$	\$413	\$286
Operating Income (loss):	\$	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$2,423,486	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,243	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$2,829,142	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,451	\$1,394	\$1,072
Revenue Collected During FY 10:	\$961,337	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$659,212	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$493	\$429	\$287
Per Capita Expenditures:	\$338	\$413	\$286
Operating Income (loss):	\$302,125	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	475.00%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$3,131,267	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,606	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Macomb City		
Unit Code:	062/040/30	County:	MCDONOUGH
Fiscal Year End:	4/30/2010		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,155,336		
Equalized Assessed Valuation:	\$165,383,144		
Population:	20,050		
Employees:			
Full Time:	95		
Part Time:	21		
Salaries Paid:	\$5,038,035		

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 10:	\$8,102,329	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$404	\$537	\$374
Revenue Collected During FY 10:	\$13,984,942	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$14,771,450	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$698	\$705	\$555
Per Capita Expenditures:	\$737	\$712	\$573
Revenues over (under) Expenditures:	-\$786,508	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	56.38%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$8,327,602	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$415	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,709,162	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$6,560,818	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$8,756,637	\$8,184,870	\$2,111,869
Per Capita Debt:	\$437	\$1,276	\$600
General Obligation Debt over EAV:	0.45%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$16,625,115	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$829	\$1,394	\$1,072
Revenue Collected During FY 10:	\$6,047,810	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$4,421,981	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$302	\$429	\$287
Per Capita Expenditures:	\$221	\$413	\$286
Operating Income (loss):	\$1,625,829	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	393.18%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$17,386,289	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$867	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$90,000	\$8,184,870	\$2,111,869
Per Capita Debt:	\$80	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,839,969	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,631	\$1,394	\$1,072
Revenue Collected During FY 10:	\$250,692	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$338,381	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$222	\$429	\$287
Per Capita Expenditures:	\$300	\$413	\$286
Operating Income (loss):	-\$87,689	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	517.84%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,752,280	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,553	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,258,755	\$8,184,870	\$2,111,869
Per Capita Debt:	\$277	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,869,311	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$411	\$1,394	\$1,072
Revenue Collected During FY 10:	\$548,026	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$363,417	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$121	\$429	\$287
Per Capita Expenditures:	\$80	\$413	\$286
Operating Income (loss):	\$184,609	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	565.17%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$2,053,920	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$452	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$319,558	\$457,226	\$47,000
Per Capita Debt:	\$2,089	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,607,958	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$10,510	\$1,960	\$771
Revenue Collected During FY 10:	\$113,660	\$188,237	\$79,517
Expenditures During FY 10:	\$169,208	\$211,756	\$91,572
Per Capita Revenue:	\$743	\$396	\$204
Per Capita Expenditures:	\$1,106	\$562	\$231
Operating Income (loss):	-\$55,548	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	918.25%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$1,553,745	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$10,155	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Magnolia Village**

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

Fiscal Year End: **4/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$160,954**

Equalized Assessed Valuation: **\$2,349,507**

Population: **279**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$27,655**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$81,549	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$292	\$741	\$479
Revenue Collected During FY 10:	\$52,457	\$237,166	\$102,309
Expenditures During FY 10:	\$75,887	\$246,362	\$108,859
Per Capita Revenue:	\$188	\$588	\$257
Per Capita Expenditures:	\$272	\$628	\$283
Revenues over (under) Expenditures:	-\$23,430	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	76.59%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$58,119	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$208	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,831	\$46,303	\$
Total Unrestricted Net Assets:	\$35,288	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$240,000	\$457,226	\$47,000
Per Capita Debt:	\$860	\$1,084	\$111
General Obligation Debt over EAV:	10.21%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$455,980	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$1,634	\$1,960	\$771
Revenue Collected During FY 10:	\$206,722	\$188,237	\$79,517
Expenditures During FY 10:	\$96,984	\$211,756	\$91,572
Per Capita Revenue:	\$741	\$396	\$204
Per Capita Expenditures:	\$348	\$562	\$231
Operating Income (loss):	\$109,738	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	583.31%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$565,718	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$2,028	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$4,129,038	\$8,184,870	\$2,111,869
Per Capita Debt:	\$847	\$1,276	\$600
General Obligation Debt over EAV:	0.09%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$6,924,191	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,420	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,682,498	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$1,408,518	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$345	\$429	\$287
Per Capita Expenditures:	\$289	\$413	\$286
Operating Income (loss):	\$273,980	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	507.45%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$7,147,545	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,466	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Malden Village**

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

Fiscal Year End: **4/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$258,100**

Equalized Assessed Valuation: **\$2,756,342**

Population: **343**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$17,500**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$259,520	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$757	\$741	\$479
Revenue Collected During FY 10:	\$66,573	\$237,166	\$102,309
Expenditures During FY 10:	\$102,798	\$246,362	\$108,859
Per Capita Revenue:	\$194	\$588	\$257
Per Capita Expenditures:	\$300	\$628	\$283
Revenues over (under) Expenditures:	-\$36,225	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	214.79%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$220,795	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$644	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$220,795	\$79,567	\$95,554



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$133,300	\$457,226	\$47,000
Per Capita Debt:	\$389	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$206,508	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$602	\$1,960	\$771
Revenue Collected During FY 10:	\$88,078	\$188,237	\$79,517
Expenditures During FY 10:	\$97,099	\$211,756	\$91,572
Per Capita Revenue:	\$257	\$396	\$204
Per Capita Expenditures:	\$283	\$562	\$231
Operating Income (loss):	-\$9,021	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	205.96%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$199,987	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$583	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,161,716	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$3,348	\$1,960	\$771
Revenue Collected During FY 10:	\$76,744	\$188,237	\$79,517
Expenditures During FY 10:	\$87,074	\$211,756	\$91,572
Per Capita Revenue:	\$221	\$396	\$204
Per Capita Expenditures:	\$251	\$562	\$231
Operating Income (loss):	-\$10,330	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	1322.31%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$1,151,386	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$3,318	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$13,817,500	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,881	\$1,276	\$600
General Obligation Debt over EAV:	5.13%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$24,105,391	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$3,282	\$1,394	\$1,072
Revenue Collected During FY 10:	\$3,601,616	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$3,595,320	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$490	\$429	\$287
Per Capita Expenditures:	\$489	\$413	\$286
Operating Income (loss):	\$6,296	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	670.64%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$24,111,687	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$3,283	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Manito Village**

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

Fiscal Year End: **4/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$896,725**

Equalized Assessed Valuation: **\$16,325,216**

Population: **1,733**

Employees:

 Full Time: **9**

 Part Time: **15**

 Salaries Paid: **\$304,571**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$323,609	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$187	\$537	\$374
Revenue Collected During FY 10:	\$622,347	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$634,838	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$359	\$705	\$555
Per Capita Expenditures:	\$366	\$712	\$573
Revenues over (under) Expenditures:	-\$12,491	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	49.01%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$311,118	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$180	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$152,526	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$182,038	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$55,725	\$8,184,870	\$2,111,869
Per Capita Debt:	\$32	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$962,049	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$555	\$1,394	\$1,072
Revenue Collected During FY 10:	\$301,974	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$294,601	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$174	\$429	\$287
Per Capita Expenditures:	\$170	\$413	\$286
Operating Income (loss):	\$7,373	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	329.06%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$969,422	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$559	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Manlius Village**

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

Fiscal Year End: **4/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,538,510**

Equalized Assessed Valuation: **\$2,419,465**

Population: **336**

Employees:

 Full Time: **1**

 Part Time: **11**

 Salaries Paid: **\$35,276**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$409,074	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$1,217	\$741	\$479
Revenue Collected During FY 10:	\$228,477	\$237,166	\$102,309
Expenditures During FY 10:	\$170,035	\$246,362	\$108,859
Per Capita Revenue:	\$680	\$588	\$257
Per Capita Expenditures:	\$506	\$628	\$283
Revenues over (under) Expenditures:	\$58,442	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	384.37%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$653,558	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$1,945	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,529	\$46,303	\$
Total Unrestricted Net Assets:	\$543,481	\$79,567	\$95,554



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$115,000	\$457,226	\$47,000
Per Capita Debt:	\$342	\$1,084	\$111
General Obligation Debt over EAV:	4.75%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$212,030	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$631	\$1,960	\$771
Revenue Collected During FY 10:	\$1,059,633	\$188,237	\$79,517
Expenditures During FY 10:	\$80,919	\$211,756	\$91,572
Per Capita Revenue:	\$3,154	\$396	\$204
Per Capita Expenditures:	\$241	\$562	\$231
Operating Income (loss):	\$978,714	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	1798.31%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$1,455,172	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$4,331	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mansfield Village**

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

Fiscal Year End: **4/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$581,450**

Equalized Assessed Valuation: **\$11,732,030**

Population: **949**

Employees:

 Full Time: **1**

 Part Time: **12**

 Salaries Paid: **\$122,301**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$427,547	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$451	\$741	\$479
Revenue Collected During FY 10:	\$338,328	\$237,166	\$102,309
Expenditures During FY 10:	\$293,531	\$246,362	\$108,859
Per Capita Revenue:	\$357	\$588	\$257
Per Capita Expenditures:	\$309	\$628	\$283
Revenues over (under) Expenditures:	\$44,797	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	155.43%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$456,222	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$481	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$456,222	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$718,101	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$757	\$1,960	\$771
Revenue Collected During FY 10:	\$104,845	\$188,237	\$79,517
Expenditures During FY 10:	\$99,693	\$211,756	\$91,572
Per Capita Revenue:	\$110	\$396	\$204
Per Capita Expenditures:	\$105	\$562	\$231
Operating Income (loss):	\$5,152	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	741.65%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$739,375	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$779	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Manteno Village	
Unit Code:	046/065/32	County: KANKAKEE
Fiscal Year End:	4/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$10,600,953	
Equalized Assessed Valuation:	\$206,453,784	
Population:	8,575	
Employees:		
Full Time:	35	
Part Time:	15	
Salaries Paid:	\$2,196,022	

Blended Component Units
Number Submitted = 1
Manteno Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$6,618,243	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$772	\$537	\$374
Revenue Collected During FY 10:	\$5,626,786	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$5,674,848	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$656	\$705	\$555
Per Capita Expenditures:	\$662	\$712	\$573
Revenues over (under) Expenditures:	-\$48,062	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	120.68%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$6,848,462	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$799	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$489,112	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$6,024,719	\$916,463	\$645,867



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$9,301,190	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,085	\$1,276	\$600
General Obligation Debt over EAV:	0.97%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$14,008,479	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,634	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,341,092	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$1,448,816	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$156	\$429	\$287
Per Capita Expenditures:	\$169	\$413	\$286
Operating Income (loss):	-\$107,724	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	951.93%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$13,791,684	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,608	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,264,246	\$8,184,870	\$2,111,869
Per Capita Debt:	\$961	\$1,276	\$600
General Obligation Debt over EAV:	0.47%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$2,834,825	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$2,154	\$1,394	\$1,072
Revenue Collected During FY 10:	\$276,998	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$434,163	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$210	\$429	\$287
Per Capita Expenditures:	\$330	\$413	\$286
Operating Income (loss):	-\$157,165	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	651.13%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$2,826,960	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$2,148	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$152,588	\$457,226	\$47,000
Per Capita Debt:	\$1,982	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,071,127	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$13,911	\$1,960	\$771
Revenue Collected During FY 10:	\$160,119	\$188,237	\$79,517
Expenditures During FY 10:	\$189,303	\$211,756	\$91,572
Per Capita Revenue:	\$2,079	\$396	\$204
Per Capita Expenditures:	\$2,458	\$562	\$231
Operating Income (loss):	-\$29,184	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	550.41%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$1,041,943	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$13,532	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$7,956	\$457,226	\$47,000
Per Capita Debt:	\$27	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$134,552	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$456	\$1,960	\$771
Revenue Collected During FY 10:	\$40,735	\$188,237	\$79,517
Expenditures During FY 10:	\$44,686	\$211,756	\$91,572
Per Capita Revenue:	\$138	\$396	\$204
Per Capita Expenditures:	\$151	\$562	\$231
Operating Income (loss):	-\$3,951	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	249.45%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$111,471	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$378	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$6,172,435	\$8,184,870	\$2,111,869
Per Capita Debt:	\$808	\$1,276	\$600
General Obligation Debt over EAV:	0.85%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$5,106,548	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$669	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,591,503	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$1,537,721	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$208	\$429	\$287
Per Capita Expenditures:	\$201	\$413	\$286
Operating Income (loss):	\$53,782	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	337.79%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$5,194,295	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$680	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$395,648	\$457,226	\$47,000
Per Capita Debt:	\$2,638	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,834,444	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$12,230	\$1,960	\$771
Revenue Collected During FY 10:	\$206,502	\$188,237	\$79,517
Expenditures During FY 10:	\$130,613	\$211,756	\$91,572
Per Capita Revenue:	\$1,377	\$396	\$204
Per Capita Expenditures:	\$871	\$562	\$231
Operating Income (loss):	\$75,889	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	1459.93%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$1,906,854	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$12,712	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Marine Village**

Unit Code: **057/080/32** County: **MADISON**

Fiscal Year End: **4/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$777,139**

Equalized Assessed Valuation: **\$12,532,330**

Population: **910**

Employees:

 Full Time: **3**

 Part Time: **6**

 Salaries Paid: **\$175,954**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$228,399	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$251	\$741	\$479
Revenue Collected During FY 10:	\$367,271	\$237,166	\$102,309
Expenditures During FY 10:	\$346,207	\$246,362	\$108,859
Per Capita Revenue:	\$404	\$588	\$257
Per Capita Expenditures:	\$380	\$628	\$283
Revenues over (under) Expenditures:	\$21,064	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	75.28%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$260,625	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$286	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,538	\$46,303	\$
Total Unrestricted Net Assets:	\$243,112	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$324,973	\$457,226	\$47,000
Per Capita Debt:	\$357	\$1,084	\$111
General Obligation Debt over EAV:	1.79%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$791,808	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$870	\$1,960	\$771
Revenue Collected During FY 10:	\$309,878	\$188,237	\$79,517
Expenditures During FY 10:	\$274,738	\$211,756	\$91,572
Per Capita Revenue:	\$341	\$396	\$204
Per Capita Expenditures:	\$302	\$562	\$231
Operating Income (loss):	\$35,140	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	296.93%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$815,783	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$896	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Marion City	
Unit Code:	100/065/30	County: WILLIAMSON
Fiscal Year End:	4/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$46,052,400	
Equalized Assessed Valuation:	\$290,989,262	
Population:	17,129	
Employees:		
	Full Time:	165
	Part Time:	18
	Salaries Paid:	\$7,159,007

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$12,399,453	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$724	\$537	\$374
Revenue Collected During FY 10:	\$23,562,182	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$19,961,857	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$1,376	\$705	\$555
Per Capita Expenditures:	\$1,165	\$712	\$573
Revenues over (under) Expenditures:	\$3,600,325	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	73.71%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$14,714,785	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$859	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,693,346	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$10,677,858	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$31,464,543	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,837	\$1,276	\$600
General Obligation Debt over EAV:	7.25%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$14,335,591	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$837	\$1,394	\$1,072
Revenue Collected During FY 10:	\$6,558,964	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$5,754,978	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$383	\$429	\$287
Per Capita Expenditures:	\$336	\$413	\$286
Operating Income (loss):	\$803,986	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	267.21%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$15,378,106	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$898	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,843,910	\$8,184,870	\$2,111,869
Per Capita Debt:	\$922	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$5,220,085	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$2,611	\$1,394	\$1,072
Revenue Collected During FY 10:	\$731,806	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$1,180,733	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$366	\$429	\$287
Per Capita Expenditures:	\$591	\$413	\$286
Operating Income (loss):	-\$448,927	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	425.79%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$5,027,444	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$2,515	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mark Village**

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

Fiscal Year End: **4/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,662,000**

Equalized Assessed Valuation: **\$7,612,472**

Population: **491**

Employees:

 Full Time: **1**

 Part Time: **21**

 Salaries Paid: **\$119,884**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$1,300,777	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$2,649	\$741	\$479
Revenue Collected During FY 10:	\$2,092,405	\$237,166	\$102,309
Expenditures During FY 10:	\$2,157,278	\$246,362	\$108,859
Per Capita Revenue:	\$4,262	\$588	\$257
Per Capita Expenditures:	\$4,394	\$628	\$283
Revenues over (under) Expenditures:	-\$64,873	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	55.44%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$1,195,904	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$2,436	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$180,013	\$46,303	\$
Total Unrestricted Net Assets:	\$1,015,891	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$2,431,935	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$4,953	\$1,960	\$771
Revenue Collected During FY 10:	\$159,512	\$188,237	\$79,517
Expenditures During FY 10:	\$266,039	\$211,756	\$91,572
Per Capita Revenue:	\$325	\$396	\$204
Per Capita Expenditures:	\$542	\$562	\$231
Operating Income (loss):	-\$106,527	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	889.12%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$2,365,408	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$4,818	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$42,509,318	\$8,184,870	\$2,111,869
Per Capita Debt:	\$3,471	\$1,276	\$600
General Obligation Debt over EAV:	20.89%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$670,884	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$55	\$1,394	\$1,072
Revenue Collected During FY 10:	\$3,105,862	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$2,320,806	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$254	\$429	\$287
Per Capita Expenditures:	\$189	\$413	\$286
Operating Income (loss):	\$785,056	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	62.73%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,455,940	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$119	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,234,185	\$8,184,870	\$2,111,869
Per Capita Debt:	\$789	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,766,924	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,129	\$1,394	\$1,072
Revenue Collected During FY 10:	\$324,934	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$374,495	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$208	\$429	\$287
Per Capita Expenditures:	\$239	\$413	\$286
Operating Income (loss):	-\$49,561	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	458.58%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,717,363	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,097	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,393,493	\$8,184,870	\$2,111,869
Per Capita Debt:	\$499	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$969,655	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$347	\$1,394	\$1,072
Revenue Collected During FY 10:	\$785,854	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$611,609	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$281	\$429	\$287
Per Capita Expenditures:	\$219	\$413	\$286
Operating Income (loss):	\$174,245	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	187.03%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,143,900	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$409	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$8,872,491	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,182	\$1,276	\$600
General Obligation Debt over EAV:	1.29%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,170,005	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$156	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,989,901	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$7,450,539	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$265	\$429	\$287
Per Capita Expenditures:	\$992	\$413	\$286
Operating Income (loss):	-\$5,460,638	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	9.55%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$711,352	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$95	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$2,047,931	\$8,184,870	\$2,111,869
Per Capita Debt:	\$543	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$16,493,801	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$4,374	\$1,394	\$1,072
Revenue Collected During FY 10:	\$10,199,636	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$9,293,432	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$2,705	\$429	\$287
Per Capita Expenditures:	\$2,464	\$413	\$286
Operating Income (loss):	\$906,204	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	183.73%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$17,075,074	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$4,528	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Martinsville City	
Unit Code:	012/020/30	County: CLARK
Fiscal Year End:	4/30/2010	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$3,816,674	
Equalized Assessed Valuation:	\$5,940,251	
Population:	1,225	
Employees:		
Full Time:	7	
Part Time:	9	
Salaries Paid:	\$231,887	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	-\$140,743	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	-\$115	\$537	\$374
Revenue Collected During FY 10:	\$432,169	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$540,182	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$353	\$705	\$555
Per Capita Expenditures:	\$441	\$712	\$573
Revenues over (under) Expenditures:	-\$108,013	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	-46.05%	80.49%	60.26%
Ending Fund Balance for FY 10:	-\$248,756	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	-\$203	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$497,167	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	-\$393,447	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$981,000	\$8,184,870	\$2,111,869
Per Capita Debt:	\$801	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$3,079,061	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$2,514	\$1,394	\$1,072
Revenue Collected During FY 10:	\$954,519	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$980,026	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$779	\$429	\$287
Per Capita Expenditures:	\$800	\$413	\$286
Operating Income (loss):	-\$25,507	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	288.66%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$2,828,971	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$2,309	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$263,518	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$703	\$1,960	\$771
Revenue Collected During FY 10:	\$18,197	\$188,237	\$79,517
Expenditures During FY 10:	\$26,397	\$211,756	\$91,572
Per Capita Revenue:	\$49	\$396	\$204
Per Capita Expenditures:	\$70	\$562	\$231
Operating Income (loss):	-\$8,200	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	967.22%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$255,318	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$681	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$4,898,170	\$8,184,870	\$2,111,869
Per Capita Debt:	\$673	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$6,246,173	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$858	\$1,394	\$1,072
Revenue Collected During FY 10:	\$2,331,932	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$2,002,816	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$320	\$429	\$287
Per Capita Expenditures:	\$275	\$413	\$286
Operating Income (loss):	\$329,116	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	331.03%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$6,629,850	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$911	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mascoutah City	
Unit Code:	088/090/30	County: ST. CLAIR
Fiscal Year End:	4/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$16,401,989	
Equalized Assessed Valuation:	\$104,585,629	
Population:	6,741	
Employees:		
Full Time:	53	
Part Time:	43	
Salaries Paid:	\$3,516,668	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	-\$1,673,112	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	-\$248	\$537	\$374
Revenue Collected During FY 10:	\$4,570,311	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$4,773,814	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$678	\$705	\$555
Per Capita Expenditures:	\$708	\$712	\$573
Revenues over (under) Expenditures:	-\$203,503	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	-33.72%	80.49%	60.26%
Ending Fund Balance for FY 10:	-\$1,609,707	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	-\$239	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$541,344	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	-\$5,909,556	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$12,349,697	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,832	\$1,276	\$600
General Obligation Debt over EAV:	7.77%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$23,420,421	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$3,474	\$1,394	\$1,072
Revenue Collected During FY 10:	\$9,899,268	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$7,090,560	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$1,469	\$429	\$287
Per Capita Expenditures:	\$1,052	\$413	\$286
Operating Income (loss):	\$2,808,708	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	383.75%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$27,210,170	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$4,037	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$156,000	\$457,226	\$47,000
Per Capita Debt:	\$390	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$274,776	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$687	\$1,960	\$771
Revenue Collected During FY 10:	\$54,429	\$188,237	\$79,517
Expenditures During FY 10:	\$51,913	\$211,756	\$91,572
Per Capita Revenue:	\$136	\$396	\$204
Per Capita Expenditures:	\$130	\$562	\$231
Operating Income (loss):	\$2,516	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	647.80%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$336,292	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$841	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$2,515,552	\$8,184,870	\$2,111,869
Per Capita Debt:	\$932	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,167,842	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$433	\$1,394	\$1,072
Revenue Collected During FY 10:	\$614,988	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$646,418	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$228	\$429	\$287
Per Capita Expenditures:	\$239	\$413	\$286
Operating Income (loss):	-\$31,430	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	175.80%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,136,412	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$421	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$211,406	\$457,226	\$47,000
Per Capita Debt:	\$700	\$1,084	\$111
General Obligation Debt over EAV:	3.57%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$97,368	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$322	\$1,960	\$771
Revenue Collected During FY 10:	\$147,788	\$188,237	\$79,517
Expenditures During FY 10:	\$130,371	\$211,756	\$91,572
Per Capita Revenue:	\$489	\$396	\$204
Per Capita Expenditures:	\$432	\$562	\$231
Operating Income (loss):	\$17,417	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	83.95%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$109,444	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$362	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Matteson Village	
Unit Code:	016/340/32	County: COOK
Fiscal Year End:	4/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$39,196,812	
Equalized Assessed Valuation:	\$601,514,258	
Population:	17,313	
Employees:		
	Full Time:	159
	Part Time:	91
	Salaries Paid:	\$9,061,762

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$2,110,911	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$122	\$537	\$374
Revenue Collected During FY 10:	\$18,754,322	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$21,529,339	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$1,083	\$705	\$555
Per Capita Expenditures:	\$1,244	\$712	\$573
Revenues over (under) Expenditures:	-\$2,775,017	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	22.04%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$4,744,466	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$274	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$464,730	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$5,629,636	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$57,432,942	\$8,184,870	\$2,111,869
Per Capita Debt:	\$3,317	\$1,276	\$600
General Obligation Debt over EAV:	5.49%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$4,480,741	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$259	\$1,394	\$1,072
Revenue Collected During FY 10:	\$4,282,211	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$2,619,642	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$247	\$429	\$287
Per Capita Expenditures:	\$151	\$413	\$286
Operating Income (loss):	\$1,662,569	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	204.35%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$5,353,310	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$309	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mattoon City	
Unit Code:	015/030/30	County: COLES
Fiscal Year End:	4/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$36,795,650	
Equalized Assessed Valuation:	\$186,786,780	
Population:	18,921	
Employees:		
	Full Time:	169
	Part Time:	45
	Salaries Paid:	\$8,889,770

Blended Component Units
Number Submitted = 1
Mattoon Foreign Fire Insurance Tax Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$8,719,113	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$461	\$537	\$374
Revenue Collected During FY 10:	\$16,654,251	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$17,665,827	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$880	\$705	\$555
Per Capita Expenditures:	\$934	\$712	\$573
Revenues over (under) Expenditures:	-\$1,011,576	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	43.92%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$7,758,731	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$410	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,942,135	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$111,455	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$34,498,857	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,823	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$25,861,193	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,367	\$1,394	\$1,072
Revenue Collected During FY 10:	\$6,508,451	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$7,278,568	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$344	\$429	\$287
Per Capita Expenditures:	\$385	\$413	\$286
Operating Income (loss):	-\$770,117	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	343.56%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$25,006,485	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,322	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$9,193	\$457,226	\$47,000
Per Capita Debt:	\$54	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$168,000	\$457,226	\$47,000
Per Capita Debt:	\$186	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$607,120	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$672	\$1,960	\$771
Revenue Collected During FY 10:	\$349,737	\$188,237	\$79,517
Expenditures During FY 10:	\$314,756	\$211,756	\$91,572
Per Capita Revenue:	\$387	\$396	\$204
Per Capita Expenditures:	\$348	\$562	\$231
Operating Income (loss):	\$34,981	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	204.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$642,101	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$710	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mc Cook Village	
Unit Code:	016/330/32	County: COOK
Fiscal Year End:	12/31/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$16,313,845	
Equalized Assessed Valuation:	\$130,338,743	
Population:	236	
Employees:		
Full Time:	64	
Part Time:	15	
Salaries Paid:	\$3,569,931	

Blended Component Units
Number Submitted = 3
911 Emergency Telephone System Board
Firefighter Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$3,040,090	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$12,882	\$741	\$479
Revenue Collected During FY 10:	\$5,906,155	\$237,166	\$102,309
Expenditures During FY 10:	\$7,890,110	\$246,362	\$108,859
Per Capita Revenue:	\$25,026	\$588	\$257
Per Capita Expenditures:	\$33,433	\$628	\$283
Revenues over (under) Expenditures:	-\$1,983,955	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	18.58%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$1,465,847	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$6,211	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,972,672	\$46,303	\$
Total Unrestricted Net Assets:	-\$22,529,747	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$36,441,736	\$457,226	\$47,000
Per Capita Debt:	\$154,414	\$1,084	\$111
General Obligation Debt over EAV:	25.87%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$9,254,046	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$39,212	\$1,960	\$771
Revenue Collected During FY 10:	\$7,531,577	\$188,237	\$79,517
Expenditures During FY 10:	\$7,666,188	\$211,756	\$91,572
Per Capita Revenue:	\$31,913	\$396	\$204
Per Capita Expenditures:	\$32,484	\$562	\$231
Operating Income (loss):	-\$134,611	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	113.61%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$8,709,723	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$36,906	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$2,562,853	\$8,184,870	\$2,111,869
Per Capita Debt:	\$2,384	\$1,276	\$600
General Obligation Debt over EAV:	3.03%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,744,111	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,622	\$1,394	\$1,072
Revenue Collected During FY 10:	\$398,967	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$270,392	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$371	\$429	\$287
Per Capita Expenditures:	\$252	\$413	\$286
Operating Income (loss):	\$128,575	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	599.92%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,622,124	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,509	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Mc Henry City
Unit Code:	063/085/30
County:	MCHENRY
Fiscal Year End:	4/30/2010
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$30,133,532
Equalized Assessed Valuation:	\$856,374,044
Population:	27,525
Employees:	
Full Time:	134
Part Time:	79
Salaries Paid:	\$9,814,218

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 10:	\$2,903,270	\$18,980,231	\$15,632,289
Per Capita Beginning Fund Balance:	\$105	\$399	\$344
Revenue Collected During FY 10:	\$17,274,905	\$46,443,398	\$35,493,559
Expenditures During FY 10:	\$15,662,338	\$45,830,513	\$34,336,822
Per Capita Revenue:	\$628	\$879	\$855
Per Capita Expenditures:	\$569	\$876	\$853
Revenues over (under) Expenditures:	\$1,612,567	\$612,885	\$303,409
Ratio of Fund Balance to Expenditures:	14.61%	46.53%	41.17%
Ending Fund Balance for FY 10:	\$2,288,346	\$18,790,038	\$16,105,935
Per Capita Ending Fund Balance:	\$83	\$394	\$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:	\$10,670,093	\$9,921,132	\$5,746,288
Total Unrestricted Net Assets:	-\$259,009	\$3,893,530	\$8,051,583



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$13,977,018	\$79,306,150	\$49,146,458
Per Capita Debt:	\$508	\$1,417	\$1,184
General Obligation Debt over EAV:	1.63%	3.81%	2.82%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$44,915,020	\$67,121,469	\$45,156,081
Per Capita Beginning Retained Earnings for FY 10:	\$1,632	\$1,258	\$1,028
Revenue Collected During FY 10:	\$4,818,181	\$17,687,237	\$9,829,353
Expenditures During FY 10:	\$4,998,462	\$17,387,190	\$9,933,603
Per Capita Revenue:	\$175	\$323	\$240
Per Capita Expenditures:	\$182	\$320	\$236
Operating Income (loss):	-\$180,281	\$300,046	\$
Ratio of Retained Earnings to Expenditures:	911.63%	466.60%	428.12%
Ending Retained Earnings for FY 10:	\$45,567,376	\$68,083,422	\$47,345,845
Per Capita Ending Retained Earnings:	\$1,655	\$1,270	\$1,031



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 10:	\$399,188	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$494	\$741	\$479
Revenue Collected During FY 10:	\$347,360	\$237,166	\$102,309
Expenditures During FY 10:	\$361,480	\$246,362	\$108,859
Per Capita Revenue:	\$430	\$588	\$257
Per Capita Expenditures:	\$447	\$628	\$283
Revenues over (under) Expenditures:	-\$14,120	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	106.53%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$385,068	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$477	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$249,451	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$521,311	\$457,226	\$47,000
Per Capita Debt:	\$645	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,648,532	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$2,040	\$1,960	\$771
Revenue Collected During FY 10:	\$263,251	\$188,237	\$79,517
Expenditures During FY 10:	\$268,327	\$211,756	\$91,572
Per Capita Revenue:	\$326	\$396	\$204
Per Capita Expenditures:	\$332	\$562	\$231
Operating Income (loss):	-\$5,076	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	612.48%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$1,643,456	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$2,034	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mc Leansboro City	
Unit Code:	033/025/30	County: HAMILTON
Fiscal Year End:	4/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,608,135	
Equalized Assessed Valuation:	\$11,523,113	
Population:	2,677	
Employees:		
Full Time:	27	
Part Time:	38	
Salaries Paid:	\$1,086,539	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$1,629,346	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$609	\$537	\$374
Revenue Collected During FY 10:	\$1,800,821	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$2,062,459	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$673	\$705	\$555
Per Capita Expenditures:	\$770	\$712	\$573
Revenues over (under) Expenditures:	-\$261,638	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	102.68%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$2,117,810	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$791	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$226,391	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$982,645	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$645,000	\$8,184,870	\$2,111,869
Per Capita Debt:	\$241	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$3,803,739	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,421	\$1,394	\$1,072
Revenue Collected During FY 10:	\$4,687,839	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$4,002,756	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$1,751	\$429	\$287
Per Capita Expenditures:	\$1,495	\$413	\$286
Operating Income (loss):	\$685,083	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	93.40%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$3,738,744	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,397	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$44,843	\$457,226	\$47,000
Per Capita Debt:	\$145	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$268,282	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$865	\$1,960	\$771
Revenue Collected During FY 10:	\$308,270	\$188,237	\$79,517
Expenditures During FY 10:	\$40,283	\$211,756	\$91,572
Per Capita Revenue:	\$994	\$396	\$204
Per Capita Expenditures:	\$130	\$562	\$231
Operating Income (loss):	\$267,987	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	1466.34%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$590,685	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$1,905	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$201,264	\$457,226	\$47,000
Per Capita Debt:	\$446	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$80,000	\$457,226	\$47,000
Per Capita Debt:	\$457	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$226,457	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$1,294	\$1,960	\$771
Revenue Collected During FY 10:	\$24,972	\$188,237	\$79,517
Expenditures During FY 10:	\$33,222	\$211,756	\$91,572
Per Capita Revenue:	\$143	\$396	\$204
Per Capita Expenditures:	\$190	\$562	\$231
Operating Income (loss):	-\$8,250	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	656.81%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$218,207	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$1,247	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$107,000	\$457,226	\$47,000
Per Capita Debt:	\$214	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,137,654	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$2,275	\$1,960	\$771
Revenue Collected During FY 10:	\$203,087	\$188,237	\$79,517
Expenditures During FY 10:	\$242,632	\$211,756	\$91,572
Per Capita Revenue:	\$406	\$396	\$204
Per Capita Expenditures:	\$485	\$562	\$231
Operating Income (loss):	-\$39,545	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	454.64%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$1,103,109	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$2,206	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$80,642,006	\$8,184,870	\$2,111,869
Per Capita Debt:	\$3,705	\$1,276	\$600
General Obligation Debt over EAV:	6.72%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$28,030,149	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,288	\$1,394	\$1,072
Revenue Collected During FY 10:	\$18,044,825	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$11,461,902	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$829	\$429	\$287
Per Capita Expenditures:	\$527	\$413	\$286
Operating Income (loss):	\$6,582,923	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	295.44%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$33,863,072	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,556	\$1,423	\$1,106



Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$405,000	\$457,226	\$47,000
Per Capita Debt:	\$869	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$102,169	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$219	\$1,960	\$771
Revenue Collected During FY 10:	\$118,859	\$188,237	\$79,517
Expenditures During FY 10:	\$97,854	\$211,756	\$91,572
Per Capita Revenue:	\$255	\$396	\$204
Per Capita Expenditures:	\$210	\$562	\$231
Operating Income (loss):	\$21,005	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	125.88%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$123,174	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$264	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$225,000	\$457,226	\$47,000
Per Capita Debt:	\$250	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$938,984	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$1,043	\$1,960	\$771
Revenue Collected During FY 10:	\$266,361	\$188,237	\$79,517
Expenditures During FY 10:	\$148,103	\$211,756	\$91,572
Per Capita Revenue:	\$296	\$396	\$204
Per Capita Expenditures:	\$165	\$562	\$231
Operating Income (loss):	\$118,258	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	748.23%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$1,108,150	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$1,231	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$7,165,285	\$8,184,870	\$2,111,869
Per Capita Debt:	\$777	\$1,276	\$600
General Obligation Debt over EAV:	0.51%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$5,519,743	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$599	\$1,394	\$1,072
Revenue Collected During FY 10:	\$2,966,443	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$2,790,085	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$322	\$429	\$287
Per Capita Expenditures:	\$303	\$413	\$286
Operating Income (loss):	\$176,358	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	204.16%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$5,696,101	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$618	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$625,422	\$8,184,870	\$2,111,869
Per Capita Debt:	\$601	\$1,276	\$600
General Obligation Debt over EAV:	5.40%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,279,414	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,229	\$1,394	\$1,072
Revenue Collected During FY 10:	\$205,076	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$211,749	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$197	\$429	\$287
Per Capita Expenditures:	\$203	\$413	\$286
Operating Income (loss):	-\$6,673	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	601.06%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,272,741	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,223	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$788,915	\$8,184,870	\$2,111,869
Per Capita Debt:	\$398	\$1,276	\$600
General Obligation Debt over EAV:	1.23%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,124,457	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$567	\$1,394	\$1,072
Revenue Collected During FY 10:	\$497,721	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$277,007	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$251	\$429	\$287
Per Capita Expenditures:	\$140	\$413	\$286
Operating Income (loss):	\$220,714	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	485.61%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,345,171	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$678	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$3,522,671	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,101	\$1,276	\$600
General Obligation Debt over EAV:	0.08%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$3,602,382	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,126	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,161,225	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$1,111,742	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$363	\$429	\$287
Per Capita Expenditures:	\$347	\$413	\$286
Operating Income (loss):	\$49,483	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	329.19%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$3,659,785	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,144	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$20,243	\$457,226	\$47,000
Per Capita Debt:	\$95	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$5,060	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$24	\$1,960	\$771
Revenue Collected During FY 10:	\$35,820	\$188,237	\$79,517
Expenditures During FY 10:	\$25,576	\$211,756	\$91,572
Per Capita Revenue:	\$168	\$396	\$204
Per Capita Expenditures:	\$120	\$562	\$231
Operating Income (loss):	\$10,244	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	59.84%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$15,304	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$72	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Metropolis City	
Unit Code:	061/020/30	County: MASSAC
Fiscal Year End:	6/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$48,441,430	
Equalized Assessed Valuation:	\$61,554,247	
Population:	6,490	
Employees:		
Full Time:	112	
Part Time:	36	
Salaries Paid:	\$4,751,339	

Blended Component Units
Number Submitted = 2
Foreign Fire Insurance Board
Municipal Airport

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$12,232,289	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$1,885	\$537	\$374
Revenue Collected During FY 10:	\$11,329,826	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$9,833,152	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$1,746	\$705	\$555
Per Capita Expenditures:	\$1,515	\$712	\$573
Revenues over (under) Expenditures:	\$1,496,674	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	118.18%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$11,620,455	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$1,791	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,896,437	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$6,429,286	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$12,370,000	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,906	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$25,995,670	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$4,005	\$1,394	\$1,072
Revenue Collected During FY 10:	\$11,274,983	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$10,211,986	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$1,737	\$429	\$287
Per Capita Expenditures:	\$1,573	\$413	\$286
Operating Income (loss):	\$1,062,997	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	268.82%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$27,451,705	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$4,230	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mettawa Village**

Unit Code: **049/125/32** County: **LAKE**

Fiscal Year End: **4/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,600,570**

Equalized Assessed Valuation: **\$130,420,525**

Population: **450**

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 10:	\$2,468,004	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$5,484	\$741	\$479
Revenue Collected During FY 10:	\$1,919,316	\$237,166	\$102,309
Expenditures During FY 10:	\$2,504,016	\$246,362	\$108,859
Per Capita Revenue:	\$4,265	\$588	\$257
Per Capita Expenditures:	\$5,564	\$628	\$283
Revenues over (under) Expenditures:	-\$584,700	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	214.69%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$5,375,967	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$11,947	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$608,192	\$46,303	\$
Total Unrestricted Net Assets:	\$5,314,483	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$10,365,000	\$457,226	\$47,000
Per Capita Debt:	\$23,033	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$131,709	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$303	\$1,960	\$771
Revenue Collected During FY 10:	\$51,806	\$188,237	\$79,517
Expenditures During FY 10:	\$48,719	\$211,756	\$91,572
Per Capita Revenue:	\$119	\$396	\$204
Per Capita Expenditures:	\$112	\$562	\$231
Operating Income (loss):	\$3,087	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	283.68%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$138,207	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$318	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$13,198,226	\$8,184,870	\$2,111,869
Per Capita Debt:	\$972	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$4,314,459	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$318	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,960,657	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$2,407,585	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$144	\$429	\$287
Per Capita Expenditures:	\$177	\$413	\$286
Operating Income (loss):	-\$446,928	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	160.64%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$3,867,531	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$285	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$10,278,551	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,979	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$5,232,356	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,007	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,360,089	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$1,885,947	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$262	\$429	\$287
Per Capita Expenditures:	\$363	\$413	\$286
Operating Income (loss):	-\$525,858	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	265.27%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$5,002,838	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$963	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$8,184,870	\$2,111,869
Per Capita Debt:	\$	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$542,183	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$396	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,354,279	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$1,151,756	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$989	\$429	\$287
Per Capita Expenditures:	\$841	\$413	\$286
Operating Income (loss):	\$202,523	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	64.66%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$744,706	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$544	\$1,423	\$1,106



Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$101,978	\$457,226	\$47,000
Per Capita Debt:	\$408	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$892,392	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$3,570	\$1,960	\$771
Revenue Collected During FY 10:	\$81,537	\$188,237	\$79,517
Expenditures During FY 10:	\$105,997	\$211,756	\$91,572
Per Capita Revenue:	\$326	\$396	\$204
Per Capita Expenditures:	\$424	\$562	\$231
Operating Income (loss):	-\$24,460	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	818.83%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$867,932	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$3,472	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Milledgeville Village**

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

Fiscal Year End: **4/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,074,939**

Equalized Assessed Valuation: **\$8,099,197**

Population: **921**

Employees:

 Full Time: **5**

 Part Time: **7**

 Salaries Paid: **\$212,979**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$92,789	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$101	\$741	\$479
Revenue Collected During FY 10:	\$390,406	\$237,166	\$102,309
Expenditures During FY 10:	\$408,867	\$246,362	\$108,859
Per Capita Revenue:	\$424	\$588	\$257
Per Capita Expenditures:	\$444	\$628	\$283
Revenues over (under) Expenditures:	-\$18,461	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	45.10%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$184,382	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$200	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$392,086	\$46,303	\$
Total Unrestricted Net Assets:	\$80,792	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,989,874	\$457,226	\$47,000
Per Capita Debt:	\$2,161	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,666,998	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$1,810	\$1,960	\$771
Revenue Collected During FY 10:	\$383,896	\$188,237	\$79,517
Expenditures During FY 10:	\$351,032	\$211,756	\$91,572
Per Capita Revenue:	\$417	\$396	\$204
Per Capita Expenditures:	\$381	\$562	\$231
Operating Income (loss):	\$32,864	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	484.25%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$1,699,862	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$1,846	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Millstadt Village	
Unit Code:	088/095/32	County: ST. CLAIR
Fiscal Year End:	4/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$3,694,070	
Equalized Assessed Valuation:	\$75,863,835	
Population:	3,348	
Employees:		
	Full Time:	19
	Part Time:	33
	Salaries Paid:	\$978,214

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$893,919	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$267	\$537	\$374
Revenue Collected During FY 10:	\$1,857,404	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$1,864,858	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$555	\$705	\$555
Per Capita Expenditures:	\$557	\$712	\$573
Revenues over (under) Expenditures:	-\$7,454	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	47.54%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$886,465	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$265	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$1,417,209	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$7,104,018	\$8,184,870	\$2,111,869
Per Capita Debt:	\$2,122	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$4,848,046	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,448	\$1,394	\$1,072
Revenue Collected During FY 10:	\$2,042,985	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$1,562,620	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$610	\$429	\$287
Per Capita Expenditures:	\$467	\$413	\$286
Operating Income (loss):	\$480,365	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	340.99%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$5,328,411	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,592	\$1,423	\$1,106



Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$653,763	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$2,605	\$1,960	\$771
Revenue Collected During FY 10:	\$61,440	\$188,237	\$79,517
Expenditures During FY 10:	\$78,787	\$211,756	\$91,572
Per Capita Revenue:	\$245	\$396	\$204
Per Capita Expenditures:	\$314	\$562	\$231
Operating Income (loss):	-\$17,347	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	805.23%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$634,416	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$2,528	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$36,648	\$8,184,870	\$2,111,869
Per Capita Debt:	\$29	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,563,846	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,257	\$1,394	\$1,072
Revenue Collected During FY 10:	\$270,685	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$320,276	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$218	\$429	\$287
Per Capita Expenditures:	\$257	\$413	\$286
Operating Income (loss):	-\$49,591	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	471.72%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,510,814	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,214	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$815,635	\$8,184,870	\$2,111,869
Per Capita Debt:	\$371	\$1,276	\$600
General Obligation Debt over EAV:	1.66%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,356,003	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$616	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,607,336	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$601,079	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$731	\$429	\$287
Per Capita Expenditures:	\$273	\$413	\$286
Operating Income (loss):	\$1,006,257	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	382.27%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$2,297,760	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,044	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Minooka Village	
Unit Code:	032/060/32	County: GRUNDY
Fiscal Year End:	4/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$18,866,789	
Equalized Assessed Valuation:	\$350,544,252	
Population:	10,928	
Employees:		
Full Time:	44	
Part Time:	36	
Salaries Paid:	\$2,683,503	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$10,255,355	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$938	\$537	\$374
Revenue Collected During FY 10:	\$6,377,378	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$6,617,442	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$584	\$705	\$555
Per Capita Expenditures:	\$606	\$712	\$573
Revenues over (under) Expenditures:	-\$240,064	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	123.51%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$8,173,103	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$748	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$219,438	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$14,889,098	\$916,463	\$645,867



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$19,067,620	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,745	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$3,075,932	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$281	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,950,807	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$1,409,343	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$179	\$429	\$287
Per Capita Expenditures:	\$129	\$413	\$286
Operating Income (loss):	\$541,464	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	109.75%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,546,715	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$142	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$188,531	\$457,226	\$47,000
Per Capita Debt:	\$646	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$393,983	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$1,349	\$1,960	\$771
Revenue Collected During FY 10:	\$39,767	\$188,237	\$79,517
Expenditures During FY 10:	\$66,517	\$211,756	\$91,572
Per Capita Revenue:	\$136	\$396	\$204
Per Capita Expenditures:	\$228	\$562	\$231
Operating Income (loss):	-\$26,750	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	552.09%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$367,233	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$1,258	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$13,040,000	\$8,184,870	\$2,111,869
Per Capita Debt:	\$677	\$1,276	\$600
General Obligation Debt over EAV:	1.40%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$22,102,055	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,148	\$1,394	\$1,072
Revenue Collected During FY 10:	\$6,677,686	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$6,833,679	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$347	\$429	\$287
Per Capita Expenditures:	\$355	\$413	\$286
Operating Income (loss):	-\$155,993	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	320.63%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$21,911,062	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,138	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$92,203,108	\$79,306,150	\$49,146,458
Per Capita Debt:	\$2,120	\$1,417	\$1,184
General Obligation Debt over EAV:	9.28%	3.81%	2.82%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$75,625,392	\$67,121,469	\$45,156,081
Per Capita Beginning Retained Earnings for FY 10:	\$1,739	\$1,258	\$1,028
Revenue Collected During FY 10:	\$15,229,470	\$17,687,237	\$9,829,353
Expenditures During FY 10:	\$15,487,471	\$17,387,190	\$9,933,603
Per Capita Revenue:	\$350	\$323	\$240
Per Capita Expenditures:	\$356	\$320	\$236
Operating Income (loss):	-\$258,001	\$300,046	\$
Ratio of Retained Earnings to Expenditures:	495.34%	466.60%	428.12%
Ending Retained Earnings for FY 10:	\$76,715,209	\$68,083,422	\$47,345,845
Per Capita Ending Retained Earnings:	\$1,764	\$1,270	\$1,031



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$8,184,870	\$2,111,869
Per Capita Debt:	\$	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$4,409,084	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,448	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,171,320	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$1,036,549	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$385	\$429	\$287
Per Capita Expenditures:	\$340	\$413	\$286
Operating Income (loss):	\$134,771	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	438.36%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$4,543,855	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,492	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$7,791,894	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,743	\$1,276	\$600
General Obligation Debt over EAV:	1.20%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$3,770,801	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$844	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,103,771	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$1,255,585	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$247	\$429	\$287
Per Capita Expenditures:	\$281	\$413	\$286
Operating Income (loss):	-\$151,814	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	413.94%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$5,197,412	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,163	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$28,077,438	\$8,184,870	\$2,111,869
Per Capita Debt:	\$3,037	\$1,276	\$600
General Obligation Debt over EAV:	20.51%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$22,879,433	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$2,475	\$1,394	\$1,072
Revenue Collected During FY 10:	\$3,537,941	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$4,018,036	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$383	\$429	\$287
Per Capita Expenditures:	\$435	\$413	\$286
Operating Income (loss):	-\$480,095	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	541.90%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$21,773,721	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$2,355	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Monroe Center Village**

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

Fiscal Year End: **4/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$365,850**

Equalized Assessed Valuation: **\$7,666,217**

Population: **494**

Employees:

 Full Time:

 Part Time: **2**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$229,010	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$464	\$741	\$479
Revenue Collected During FY 10:	\$131,126	\$237,166	\$102,309
Expenditures During FY 10:	\$96,262	\$246,362	\$108,859
Per Capita Revenue:	\$265	\$588	\$257
Per Capita Expenditures:	\$195	\$628	\$283
Revenues over (under) Expenditures:	\$34,864	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	274.12%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$263,874	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$534	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$263,874	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$19,155,490	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,123	\$1,276	\$600
General Obligation Debt over EAV:	0.54%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$24,739,612	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,450	\$1,394	\$1,072
Revenue Collected During FY 10:	\$3,315,100	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$3,813,368	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$194	\$429	\$287
Per Capita Expenditures:	\$224	\$413	\$286
Operating Income (loss):	-\$498,268	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	711.25%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$27,122,741	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,590	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$3,222,058	\$8,184,870	\$2,111,869
Per Capita Debt:	\$600	\$1,276	\$600
General Obligation Debt over EAV:	2.91%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$2,762,220	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$514	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,157,163	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$1,115,589	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$215	\$429	\$287
Per Capita Expenditures:	\$208	\$413	\$286
Operating Income (loss):	\$41,574	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	247.17%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$2,757,379	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$513	\$1,423	\$1,106



Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$223,500	\$457,226	\$47,000
Per Capita Debt:	\$860	\$1,084	\$111
General Obligation Debt over EAV:	2.64%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,635,611	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$6,291	\$1,960	\$771
Revenue Collected During FY 10:	\$71,280	\$188,237	\$79,517
Expenditures During FY 10:	\$99,070	\$211,756	\$91,572
Per Capita Revenue:	\$274	\$396	\$204
Per Capita Expenditures:	\$381	\$562	\$231
Operating Income (loss):	-\$27,790	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	1643.31%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$1,628,027	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$6,262	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$8,005,088	\$8,184,870	\$2,111,869
Per Capita Debt:	\$653	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$35,272,983	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$2,878	\$1,394	\$1,072
Revenue Collected During FY 10:	\$3,952,078	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$4,527,109	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$322	\$429	\$287
Per Capita Expenditures:	\$369	\$413	\$286
Operating Income (loss):	-\$575,031	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	766.45%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$34,697,952	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$2,831	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$3,211,232	\$8,184,870	\$2,111,869
Per Capita Debt:	\$722	\$1,276	\$600
General Obligation Debt over EAV:	6.16%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$2,202,618	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$495	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,016,749	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$788,128	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$229	\$429	\$287
Per Capita Expenditures:	\$177	\$413	\$286
Operating Income (loss):	\$228,621	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	300.42%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$2,367,711	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$532	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$26,119	\$8,184,870	\$2,111,869
Per Capita Debt:	\$24	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,441,662	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,350	\$1,394	\$1,072
Revenue Collected During FY 10:	\$345,168	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$409,199	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$323	\$429	\$287
Per Capita Expenditures:	\$383	\$413	\$286
Operating Income (loss):	-\$64,031	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	339.01%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,387,233	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,299	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Morton Village	
Unit Code:	090/060/32	County: TAZEWELL
Fiscal Year End:	4/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$32,392,842	
Equalized Assessed Valuation:	\$419,400,596	
Population:	16,209	
Employees:		
Full Time:	83	
Part Time:	33	
Salaries Paid:	\$4,964,218	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$10,973,563	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$677	\$537	\$374
Revenue Collected During FY 10:	\$11,322,718	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$16,755,330	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$699	\$705	\$555
Per Capita Expenditures:	\$1,034	\$712	\$573
Revenues over (under) Expenditures:	-\$5,432,612	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	46.21%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$7,743,165	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$478	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,562,646	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$5,344,858	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$2,227,500	\$8,184,870	\$2,111,869
Per Capita Debt:	\$137	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$41,831,746	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$2,581	\$1,394	\$1,072
Revenue Collected During FY 10:	\$15,343,872	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$13,496,690	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$947	\$429	\$287
Per Capita Expenditures:	\$833	\$413	\$286
Operating Income (loss):	\$1,847,182	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	324.26%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$43,764,278	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$2,700	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$34,151,590	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,468	\$1,276	\$600
General Obligation Debt over EAV:	2.81%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$2,846,775	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$122	\$1,394	\$1,072
Revenue Collected During FY 10:	\$6,965,166	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$6,556,599	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$299	\$429	\$287
Per Capita Expenditures:	\$282	\$413	\$286
Operating Income (loss):	\$408,567	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	61.33%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$4,021,441	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$173	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$21,801	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$186	\$1,960	\$771
Revenue Collected During FY 10:	\$21,614	\$188,237	\$79,517
Expenditures During FY 10:	\$19,114	\$211,756	\$91,572
Per Capita Revenue:	\$185	\$396	\$204
Per Capita Expenditures:	\$163	\$562	\$231
Operating Income (loss):	\$2,500	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	127.14%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$24,301	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$208	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$651,029	\$8,184,870	\$2,111,869
Per Capita Debt:	\$629	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$739,634	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$715	\$1,394	\$1,072
Revenue Collected During FY 10:	\$446,688	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$490,459	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$432	\$429	\$287
Per Capita Expenditures:	\$474	\$413	\$286
Operating Income (loss):	-\$43,771	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	141.88%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$695,863	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$672	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,560,000	\$8,184,870	\$2,111,869
Per Capita Debt:	\$853	\$1,276	\$600
General Obligation Debt over EAV:	8.25%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$2,714,679	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,485	\$1,394	\$1,072
Revenue Collected During FY 10:	\$890,252	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$835,116	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$487	\$429	\$287
Per Capita Expenditures:	\$457	\$413	\$286
Operating Income (loss):	\$55,136	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	331.67%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$2,769,815	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,515	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$380,682	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$692	\$1,960	\$771
Revenue Collected During FY 10:	\$85,615	\$188,237	\$79,517
Expenditures During FY 10:	\$130,370	\$211,756	\$91,572
Per Capita Revenue:	\$156	\$396	\$204
Per Capita Expenditures:	\$237	\$562	\$231
Operating Income (loss):	-\$44,755	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	257.67%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$335,927	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$611	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$2,729,671	\$8,184,870	\$2,111,869
Per Capita Debt:	\$371	\$1,276	\$600
General Obligation Debt over EAV:	0.15%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$5,524,600	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$750	\$1,394	\$1,072
Revenue Collected During FY 10:	\$3,017,359	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$2,885,884	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$410	\$429	\$287
Per Capita Expenditures:	\$392	\$413	\$286
Operating Income (loss):	\$131,475	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	195.99%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$5,656,075	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$768	\$1,423	\$1,106



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 10:	\$598,580	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$363	\$537	\$374
Revenue Collected During FY 10:	\$1,032,108	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$1,067,809	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$626	\$705	\$555
Per Capita Expenditures:	\$648	\$712	\$573
Revenues over (under) Expenditures:	-\$35,701	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	47.56%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$507,811	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$308	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$586,475	\$916,463	\$645,867



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$3,944,980	\$8,184,870	\$2,111,869
Per Capita Debt:	\$2,392	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,048,336	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$636	\$1,394	\$1,072
Revenue Collected During FY 10:	\$669,938	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$692,067	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$406	\$429	\$287
Per Capita Expenditures:	\$420	\$413	\$286
Operating Income (loss):	-\$22,129	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	156.56%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,083,475	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$657	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$53,148	\$457,226	\$47,000
Per Capita Debt:	\$177	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$601,079	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$2,004	\$1,960	\$771
Revenue Collected During FY 10:	\$104,487	\$188,237	\$79,517
Expenditures During FY 10:	\$120,772	\$211,756	\$91,572
Per Capita Revenue:	\$348	\$396	\$204
Per Capita Expenditures:	\$403	\$562	\$231
Operating Income (loss):	-\$16,285	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	532.24%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$642,794	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$2,143	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$122,774	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$1,169	\$1,960	\$771
Revenue Collected During FY 10:	\$21,776	\$188,237	\$79,517
Expenditures During FY 10:	\$25,304	\$211,756	\$91,572
Per Capita Revenue:	\$207	\$396	\$204
Per Capita Expenditures:	\$241	\$562	\$231
Operating Income (loss):	-\$3,528	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	471.25%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$119,246	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$1,136	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mt. Morris Village**

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

Fiscal Year End: **4/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,294,270**

Equalized Assessed Valuation: **\$35,139,368**

Population: **3,013**

Employees:

 Full Time: **11**

 Part Time: **10**

 Salaries Paid: **\$730,433**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$672,457	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$223	\$537	\$374
Revenue Collected During FY 10:	\$1,212,667	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$1,288,854	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$402	\$705	\$555
Per Capita Expenditures:	\$428	\$712	\$573
Revenues over (under) Expenditures:	-\$76,187	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	52.59%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$677,770	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$225	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$332,442	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$345,328	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$684,903	\$8,184,870	\$2,111,869
Per Capita Debt:	\$227	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$6,503,443	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$2,158	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,037,987	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$841,739	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$345	\$429	\$287
Per Capita Expenditures:	\$279	\$413	\$286
Operating Income (loss):	\$196,248	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	786.25%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$6,618,191	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$2,197	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$585,000	\$8,184,870	\$2,111,869
Per Capita Debt:	\$254	\$1,276	\$600
General Obligation Debt over EAV:	3.22%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,408,707	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$612	\$1,394	\$1,072
Revenue Collected During FY 10:	\$720,129	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$670,229	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$313	\$429	\$287
Per Capita Expenditures:	\$291	\$413	\$286
Operating Income (loss):	\$49,900	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	217.63%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,458,607	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$634	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Mt. Prospect Village	
Unit Code:	016/370/32	County: COOK
Fiscal Year End:	12/31/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$101,060,617	
Equalized Assessed Valuation:	\$2,017,411,353	
Population:	56,265	
Employees:		
Full Time:		306
Part Time:		27
Salaries Paid:		\$26,914,492

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$12,223,570	\$18,980,231	\$15,632,289
Per Capita Beginning Fund Balance:	\$217	\$399	\$344
Revenue Collected During FY 10:	\$47,017,716	\$46,443,398	\$35,493,559
Expenditures During FY 10:	\$46,107,564	\$45,830,513	\$34,336,822
Per Capita Revenue:	\$836	\$879	\$855
Per Capita Expenditures:	\$819	\$876	\$853
Revenues over (under) Expenditures:	\$910,152	\$612,885	\$303,409
Ratio of Fund Balance to Expenditures:	27.51%	46.53%	41.17%
Ending Fund Balance for FY 10:	\$12,683,722	\$18,790,038	\$16,105,935
Per Capita Ending Fund Balance:	\$225	\$394	\$337

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,891,298	\$9,921,132	\$5,746,288
Total Unrestricted Net Assets:	\$18,296,001	\$3,893,530	\$8,051,583



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$42,254,275	\$79,306,150	\$49,146,458
Per Capita Debt:	\$751	\$1,417	\$1,184
General Obligation Debt over EAV:	1.96%	3.81%	2.82%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$28,408,141	\$67,121,469	\$45,156,081
Per Capita Beginning Retained Earnings for FY 10:	\$505	\$1,258	\$1,028
Revenue Collected During FY 10:	\$10,806,921	\$17,687,237	\$9,829,353
Expenditures During FY 10:	\$10,235,198	\$17,387,190	\$9,933,603
Per Capita Revenue:	\$192	\$323	\$240
Per Capita Expenditures:	\$182	\$320	\$236
Operating Income (loss):	\$571,723	\$300,046	\$
Ratio of Retained Earnings to Expenditures:	283.06%	466.60%	428.12%
Ending Retained Earnings for FY 10:	\$28,971,494	\$68,083,422	\$47,345,845
Per Capita Ending Retained Earnings:	\$515	\$1,270	\$1,031



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mt. Pulaski City**

Unit Code: **054/050/30** County: **LOGAN**

Fiscal Year End: **5/31/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,844,800**

Equalized Assessed Valuation: **\$17,748,896**

Population: **1,700**

Employees:

 Full Time: **13**

 Part Time: **3**

 Salaries Paid: **\$320,397**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$356,592	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$210	\$537	\$374
Revenue Collected During FY 10:	\$572,962	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$691,370	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$337	\$705	\$555
Per Capita Expenditures:	\$407	\$712	\$573
Revenues over (under) Expenditures:	-\$118,408	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	36.93%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$255,299	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$150	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$134,674	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$120,625	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$286,171	\$8,184,870	\$2,111,869
Per Capita Debt:	\$168	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$488,554	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$287	\$1,394	\$1,072
Revenue Collected During FY 10:	\$326,385	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$399,909	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$192	\$429	\$287
Per Capita Expenditures:	\$235	\$413	\$286
Operating Income (loss):	-\$73,524	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	103.78%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$415,030	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$244	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$500,000	\$8,184,870	\$2,111,869
Per Capita Debt:	\$262	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$3,907,606	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$2,044	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,314,461	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$1,008,911	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$687	\$429	\$287
Per Capita Expenditures:	\$528	\$413	\$286
Operating Income (loss):	\$305,550	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	417.59%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$4,213,156	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$2,204	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,975,903	\$8,184,870	\$2,111,869
Per Capita Debt:	\$122	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$16,642,073	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,028	\$1,394	\$1,072
Revenue Collected During FY 10:	\$6,682,920	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$7,668,720	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$413	\$429	\$287
Per Capita Expenditures:	\$474	\$413	\$286
Operating Income (loss):	-\$985,800	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	204.36%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$15,671,724	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$968	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$4,032,205	\$8,184,870	\$2,111,869
Per Capita Debt:	\$771	\$1,276	\$600
General Obligation Debt over EAV:	0.37%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$4,534,644	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$867	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,120,700	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$1,079,616	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$214	\$429	\$287
Per Capita Expenditures:	\$206	\$413	\$286
Operating Income (loss):	\$41,084	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	421.88%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$4,554,727	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$871	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$115,618	\$457,226	\$47,000
Per Capita Debt:	\$1,156	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$195,817	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$1,958	\$1,960	\$771
Revenue Collected During FY 10:	\$34,410	\$188,237	\$79,517
Expenditures During FY 10:	\$103,649	\$211,756	\$91,572
Per Capita Revenue:	\$344	\$396	\$204
Per Capita Expenditures:	\$1,036	\$562	\$231
Operating Income (loss):	-\$69,239	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	246.22%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$255,209	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$2,552	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mulberry Grove Village**

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

Fiscal Year End: **4/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$536,949**

Equalized Assessed Valuation: **\$3,737,091**

Population: **700**

Employees:

 Full Time: **3**

 Part Time: **8**

 Salaries Paid: **\$125,741**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$103,471	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$148	\$741	\$479
Revenue Collected During FY 10:	\$179,924	\$237,166	\$102,309
Expenditures During FY 10:	\$203,210	\$246,362	\$108,859
Per Capita Revenue:	\$257	\$588	\$257
Per Capita Expenditures:	\$290	\$628	\$283
Revenues over (under) Expenditures:	-\$23,286	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	39.46%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$80,185	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$115	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$80,185	\$79,567	\$95,554



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$866,197	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$1,237	\$1,960	\$771
Revenue Collected During FY 10:	\$244,944	\$188,237	\$79,517
Expenditures During FY 10:	\$234,727	\$211,756	\$91,572
Per Capita Revenue:	\$350	\$396	\$204
Per Capita Expenditures:	\$335	\$562	\$231
Operating Income (loss):	\$10,217	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	373.38%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$876,414	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$1,252	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$16,436,940	\$79,306,150	\$49,146,458
Per Capita Debt:	\$531	\$1,417	\$1,184
General Obligation Debt over EAV:	1.43%	3.81%	2.82%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$40,831,272	\$67,121,469	\$45,156,081
Per Capita Beginning Retained Earnings for FY 10:	\$1,320	\$1,258	\$1,028
Revenue Collected During FY 10:	\$7,272,876	\$17,687,237	\$9,829,353
Expenditures During FY 10:	\$8,123,276	\$17,387,190	\$9,933,603
Per Capita Revenue:	\$235	\$323	\$240
Per Capita Expenditures:	\$263	\$320	\$236
Operating Income (loss):	-\$850,400	\$300,046	\$
Ratio of Retained Earnings to Expenditures:	504.42%	466.60%	428.12%
Ending Retained Earnings for FY 10:	\$40,975,523	\$68,083,422	\$47,345,845
Per Capita Ending Retained Earnings:	\$1,325	\$1,270	\$1,031



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$566,782	\$8,184,870	\$2,111,869
Per Capita Debt:	\$70	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$2,686,760	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$331	\$1,394	\$1,072
Revenue Collected During FY 10:	\$2,578,012	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$2,463,661	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$318	\$429	\$287
Per Capita Expenditures:	\$304	\$413	\$286
Operating Income (loss):	\$114,351	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	113.70%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$2,801,111	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$346	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Murrayville Village**

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

Fiscal Year End: **4/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$462,500**

Equalized Assessed Valuation: **\$4,412,883**

Population: **673**

Employees:

 Full Time: **1**

 Part Time: **17**

 Salaries Paid: **\$85,997**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$435,158	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$647	\$741	\$479
Revenue Collected During FY 10:	\$240,512	\$237,166	\$102,309
Expenditures During FY 10:	\$263,288	\$246,362	\$108,859
Per Capita Revenue:	\$357	\$588	\$257
Per Capita Expenditures:	\$391	\$628	\$283
Revenues over (under) Expenditures:	-\$22,776	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	156.63%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$412,382	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$613	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,048	\$46,303	\$
Total Unrestricted Net Assets:	\$402,134	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$30,000	\$457,226	\$47,000
Per Capita Debt:	\$45	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$446,091	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$663	\$1,960	\$771
Revenue Collected During FY 10:	\$62,468	\$188,237	\$79,517
Expenditures During FY 10:	\$67,234	\$211,756	\$91,572
Per Capita Revenue:	\$93	\$396	\$204
Per Capita Expenditures:	\$100	\$562	\$231
Operating Income (loss):	-\$4,766	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	656.40%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$441,325	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$656	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$181,988,848	\$79,306,150	\$49,146,458
Per Capita Debt:	\$1,253	\$1,417	\$1,184
General Obligation Debt over EAV:	2.49%	3.81%	2.82%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$462,140,000	\$67,121,469	\$45,156,081
Per Capita Beginning Retained Earnings for FY 10:	\$3,182	\$1,258	\$1,028
Revenue Collected During FY 10:	\$156,072,000	\$17,687,237	\$9,829,353
Expenditures During FY 10:	\$163,671,000	\$17,387,190	\$9,933,603
Per Capita Revenue:	\$1,075	\$323	\$240
Per Capita Expenditures:	\$1,127	\$320	\$236
Operating Income (loss):	-\$7,599,000	\$300,046	\$
Ratio of Retained Earnings to Expenditures:	278.64%	466.60%	428.12%
Ending Retained Earnings for FY 10:	\$456,048,000	\$68,083,422	\$47,345,845
Per Capita Ending Retained Earnings:	\$3,140	\$1,270	\$1,031



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 10:	\$312,249	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$597	\$741	\$479
Revenue Collected During FY 10:	\$147,991	\$237,166	\$102,309
Expenditures During FY 10:	\$146,920	\$246,362	\$108,859
Per Capita Revenue:	\$283	\$588	\$257
Per Capita Expenditures:	\$281	\$628	\$283
Revenues over (under) Expenditures:	\$1,071	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	213.26%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$313,320	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$599	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$128,439	\$46,303	\$
Total Unrestricted Net Assets:	\$184,881	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$9,564	\$457,226	\$47,000
Per Capita Debt:	\$18	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$597,066	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$1,142	\$1,960	\$771
Revenue Collected During FY 10:	\$66,654	\$188,237	\$79,517
Expenditures During FY 10:	\$115,016	\$211,756	\$91,572
Per Capita Revenue:	\$127	\$396	\$204
Per Capita Expenditures:	\$220	\$562	\$231
Operating Income (loss):	-\$48,362	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	477.07%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$548,704	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$1,049	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$9,078	\$457,226	\$47,000
Per Capita Debt:	\$66	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$6,424,125	\$8,184,870	\$2,111,869
Per Capita Debt:	\$2,088	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,335,997	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$434	\$1,394	\$1,072
Revenue Collected During FY 10:	\$4,298,747	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$4,409,476	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$1,397	\$429	\$287
Per Capita Expenditures:	\$1,433	\$413	\$286
Operating Income (loss):	-\$110,729	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	27.19%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,198,992	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$390	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 1

WATER SYSTEM

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$229,081	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$979	\$741	\$479
Revenue Collected During FY 10:	\$29,813	\$237,166	\$102,309
Expenditures During FY 10:	\$23,741	\$246,362	\$108,859
Per Capita Revenue:	\$127	\$588	\$257
Per Capita Expenditures:	\$101	\$628	\$283
Revenues over (under) Expenditures:	\$6,072	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	760.84%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$180,630	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$772	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$180,630	\$79,567	\$95,554



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$158,177	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$676	\$1,960	\$771
Revenue Collected During FY 10:	\$40,846	\$188,237	\$79,517
Expenditures During FY 10:	\$40,027	\$211,756	\$91,572
Per Capita Revenue:	\$175	\$396	\$204
Per Capita Expenditures:	\$171	\$562	\$231
Operating Income (loss):	\$819	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	397.22%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$158,996	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$679	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,808,961	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,585	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$3,402,093	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$2,982	\$1,394	\$1,072
Revenue Collected During FY 10:	\$471,078	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$483,082	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$413	\$429	\$287
Per Capita Expenditures:	\$423	\$413	\$286
Operating Income (loss):	-\$12,004	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	701.76%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$3,390,089	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$2,971	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$145,000	\$457,226	\$47,000
Per Capita Debt:	\$376	\$1,084	\$111
General Obligation Debt over EAV:	15.56%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$218,765	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$567	\$1,960	\$771
Revenue Collected During FY 10:	\$132,072	\$188,237	\$79,517
Expenditures During FY 10:	\$91,425	\$211,756	\$91,572
Per Capita Revenue:	\$342	\$396	\$204
Per Capita Expenditures:	\$237	\$562	\$231
Operating Income (loss):	\$40,647	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	287.91%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$263,226	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$682	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$501,816	\$8,184,870	\$2,111,869
Per Capita Debt:	\$271	\$1,276	\$600
General Obligation Debt over EAV:	3.87%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$3,028,322	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,633	\$1,394	\$1,072
Revenue Collected During FY 10:	\$436,785	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$505,289	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$236	\$429	\$287
Per Capita Expenditures:	\$273	\$413	\$286
Operating Income (loss):	-\$68,504	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	585.77%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$2,959,818	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,596	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Neponset Village**

Unit Code: **006/075/32** County: **BUREAU**

Fiscal Year End: **4/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$816,000**

Equalized Assessed Valuation: **\$4,915,663**

Population: **500**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$62,063**

Blended Component Units

Number Submitted = **2**

Governmental Fund Type

Special Revenue Fund Type

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$110,616	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$221	\$741	\$479
Revenue Collected During FY 10:	\$259,805	\$237,166	\$102,309
Expenditures During FY 10:	\$299,824	\$246,362	\$108,859
Per Capita Revenue:	\$520	\$588	\$257
Per Capita Expenditures:	\$600	\$628	\$283
Revenues over (under) Expenditures:	-\$40,019	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	13.02%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$39,050	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$78	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$72,711	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$46,769	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$94	\$1,960	\$771
Revenue Collected During FY 10:	\$111,924	\$188,237	\$79,517
Expenditures During FY 10:	\$127,779	\$211,756	\$91,572
Per Capita Revenue:	\$224	\$396	\$204
Per Capita Expenditures:	\$256	\$562	\$231
Operating Income (loss):	-\$15,855	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	48.88%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$62,461	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$125	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	New Athens Village	
Unit Code:	088/105/32	County: ST. CLAIR
Fiscal Year End:	4/30/2010	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$2,014,050	
Equalized Assessed Valuation:	\$28,672,695	
Population:	1,981	
Employees:		
Full Time:	10	
Part Time:	14	
Salaries Paid:	\$502,203	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$368,404	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$186	\$537	\$374
Revenue Collected During FY 10:	\$866,077	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$1,121,227	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$437	\$705	\$555
Per Capita Expenditures:	\$566	\$712	\$573
Revenues over (under) Expenditures:	-\$255,150	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	24.82%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$278,254	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$140	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$278,254	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$166,670	\$8,184,870	\$2,111,869
Per Capita Debt:	\$84	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,434,799	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$724	\$1,394	\$1,072
Revenue Collected During FY 10:	\$819,100	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$614,142	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$413	\$429	\$287
Per Capita Expenditures:	\$310	\$413	\$286
Operating Income (loss):	\$204,958	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	240.13%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,474,757	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$744	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	New Baden Village	
Unit Code:	014/060/32	County: CLINTON
Fiscal Year End:	4/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$12,207,260	
Equalized Assessed Valuation:	\$39,531,693	
Population:	3,100	
Employees:		
	Full Time:	14
	Part Time:	21
	Salaries Paid:	\$886,788

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$1,227,709	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$396	\$537	\$374
Revenue Collected During FY 10:	\$1,707,981	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$1,997,813	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$551	\$705	\$555
Per Capita Expenditures:	\$644	\$712	\$573
Revenues over (under) Expenditures:	-\$289,832	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	45.54%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$909,873	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$294	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$1,296,702	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$609,621	\$8,184,870	\$2,111,869
Per Capita Debt:	\$197	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$3,043,111	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$982	\$1,394	\$1,072
Revenue Collected During FY 10:	\$893,484	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$772,082	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$288	\$429	\$287
Per Capita Expenditures:	\$249	\$413	\$286
Operating Income (loss):	\$121,402	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	425.11%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$3,282,202	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,059	\$1,423	\$1,106



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 10:	\$64,766	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$689	\$741	\$479
Revenue Collected During FY 10:	\$12,467	\$237,166	\$102,309
Expenditures During FY 10:	\$14,739	\$246,362	\$108,859
Per Capita Revenue:	\$133	\$588	\$257
Per Capita Expenditures:	\$157	\$628	\$283
Revenues over (under) Expenditures:	-\$2,272	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	424.00%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$62,494	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$665	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$62,494	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$401,659	\$8,184,870	\$2,111,869
Per Capita Debt:	\$390	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,687,463	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,638	\$1,394	\$1,072
Revenue Collected During FY 10:	\$356,274	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$347,053	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$346	\$429	\$287
Per Capita Expenditures:	\$337	\$413	\$286
Operating Income (loss):	\$9,221	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	488.88%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,696,684	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,647	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



FISCAL YEAR 2010

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 10:	\$51,542	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$260	\$741	\$479
Revenue Collected During FY 10:	\$34,138	\$237,166	\$102,309
Expenditures During FY 10:	\$31,105	\$246,362	\$108,859
Per Capita Revenue:	\$172	\$588	\$257
Per Capita Expenditures:	\$157	\$628	\$283
Revenues over (under) Expenditures:	\$3,033	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	175.45%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$54,575	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$276	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$54,575	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$181,500	\$457,226	\$47,000
Per Capita Debt:	\$917	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$757,641	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$3,826	\$1,960	\$771
Revenue Collected During FY 10:	\$30,140	\$188,237	\$79,517
Expenditures During FY 10:	\$64,147	\$211,756	\$91,572
Per Capita Revenue:	\$152	\$396	\$204
Per Capita Expenditures:	\$324	\$562	\$231
Operating Income (loss):	-\$34,007	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	1128.09%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$723,634	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$3,655	\$1,807	\$801



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 10:	\$230,766	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$522	\$741	\$479
Revenue Collected During FY 10:	\$95,719	\$237,166	\$102,309
Expenditures During FY 10:	\$90,933	\$246,362	\$108,859
Per Capita Revenue:	\$217	\$588	\$257
Per Capita Expenditures:	\$206	\$628	\$283
Revenues over (under) Expenditures:	\$4,786	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	237.66%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$216,108	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$489	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$137,499	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$67,201	\$457,226	\$47,000
Per Capita Debt:	\$152	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$586,680	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$1,327	\$1,960	\$771
Revenue Collected During FY 10:	\$94,841	\$188,237	\$79,517
Expenditures During FY 10:	\$115,846	\$211,756	\$91,572
Per Capita Revenue:	\$215	\$396	\$204
Per Capita Expenditures:	\$262	\$562	\$231
Operating Income (loss):	-\$21,005	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	814.73%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$943,834	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$2,135	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **New Holland Village**

Unit Code: **054/055/32** County: **LOGAN**

Fiscal Year End: **4/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$171,477**

Equalized Assessed Valuation: **\$3,077,135**

Population: **318**

Employees:

 Full Time:

 Part Time: **14**

 Salaries Paid: **\$20,253**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$485,439	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$1,527	\$741	\$479
Revenue Collected During FY 10:	\$65,495	\$237,166	\$102,309
Expenditures During FY 10:	\$69,611	\$246,362	\$108,859
Per Capita Revenue:	\$206	\$588	\$257
Per Capita Expenditures:	\$219	\$628	\$283
Revenues over (under) Expenditures:	-\$4,116	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	691.45%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$481,323	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$1,514	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$799	\$46,303	\$
Total Unrestricted Net Assets:	\$480,524	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$139,078	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$437	\$1,960	\$771
Revenue Collected During FY 10:	\$23,767	\$188,237	\$79,517
Expenditures During FY 10:	\$29,923	\$211,756	\$91,572
Per Capita Revenue:	\$75	\$396	\$204
Per Capita Expenditures:	\$94	\$562	\$231
Operating Income (loss):	-\$6,156	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	444.21%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$132,922	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$418	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$39,777,722	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,619	\$1,276	\$600
General Obligation Debt over EAV:	3.75%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$100,808,684	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$4,104	\$1,394	\$1,072
Revenue Collected During FY 10:	\$12,085,846	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$11,890,006	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$492	\$429	\$287
Per Capita Expenditures:	\$484	\$413	\$286
Operating Income (loss):	\$195,840	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	849.49%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$101,004,524	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$4,112	\$1,423	\$1,106



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 10:	\$254,106	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$470	\$741	\$479
Revenue Collected During FY 10:	\$196,723	\$237,166	\$102,309
Expenditures During FY 10:	\$261,957	\$246,362	\$108,859
Per Capita Revenue:	\$364	\$588	\$257
Per Capita Expenditures:	\$484	\$628	\$283
Revenues over (under) Expenditures:	-\$65,234	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	72.10%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$188,872	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$349	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$188,872	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$102,781	\$457,226	\$47,000
Per Capita Debt:	\$190	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



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 10:	\$308,460	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$1,408	\$741	\$479
Revenue Collected During FY 10:	\$63,409	\$237,166	\$102,309
Expenditures During FY 10:	\$48,049	\$246,362	\$108,859
Per Capita Revenue:	\$290	\$588	\$257
Per Capita Expenditures:	\$219	\$628	\$283
Revenues over (under) Expenditures:	\$15,360	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	670.34%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$322,094	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$1,471	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$322,094	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$249,000	\$457,226	\$47,000
Per Capita Debt:	\$1,137	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,137,924	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$5,196	\$1,960	\$771
Revenue Collected During FY 10:	\$78,131	\$188,237	\$79,517
Expenditures During FY 10:	\$108,826	\$211,756	\$91,572
Per Capita Revenue:	\$357	\$396	\$204
Per Capita Expenditures:	\$497	\$562	\$231
Operating Income (loss):	-\$30,695	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	1019.02%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$1,108,955	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$5,064	\$1,807	\$801



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 10:	\$48,419	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$421	\$741	\$479
Revenue Collected During FY 10:	\$17,783	\$237,166	\$102,309
Expenditures During FY 10:	\$23,211	\$246,362	\$108,859
Per Capita Revenue:	\$155	\$588	\$257
Per Capita Expenditures:	\$202	\$628	\$283
Revenues over (under) Expenditures:	-\$5,428	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	185.22%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$42,991	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$374	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$42,991	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$663,084	\$8,184,870	\$2,111,869
Per Capita Debt:	\$553	\$1,276	\$600
General Obligation Debt over EAV:	2.78%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$570,808	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$476	\$1,394	\$1,072
Revenue Collected During FY 10:	\$215,835	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$304,311	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$180	\$429	\$287
Per Capita Expenditures:	\$254	\$413	\$286
Operating Income (loss):	-\$88,476	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	146.27%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$445,107	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$371	\$1,423	\$1,106



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 10:	\$167,765	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$175	\$741	\$479
Revenue Collected During FY 10:	\$286,329	\$237,166	\$102,309
Expenditures During FY 10:	\$340,890	\$246,362	\$108,859
Per Capita Revenue:	\$300	\$588	\$257
Per Capita Expenditures:	\$357	\$628	\$283
Revenues over (under) Expenditures:	-\$54,561	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	33.21%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$113,204	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$118	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$42,418	\$2,670	\$
Total Unreserved Funds:	\$70,786	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$	\$79,567	\$95,554



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$217,645	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$228	\$1,960	\$771
Revenue Collected During FY 10:	\$144,624	\$188,237	\$79,517
Expenditures During FY 10:	\$126,835	\$211,756	\$91,572
Per Capita Revenue:	\$151	\$396	\$204
Per Capita Expenditures:	\$133	\$562	\$231
Operating Income (loss):	\$17,789	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	185.62%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$235,434	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$246	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$4,296,507	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,400	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$11,374,765	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$3,706	\$1,394	\$1,072
Revenue Collected During FY 10:	\$4,030,836	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$4,244,900	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$1,313	\$429	\$287
Per Capita Expenditures:	\$1,383	\$413	\$286
Operating Income (loss):	-\$214,064	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	262.92%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$11,160,893	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$3,637	\$1,423	\$1,106



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 10:	\$220,222	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$332	\$741	\$479
Revenue Collected During FY 10:	\$198,543	\$237,166	\$102,309
Expenditures During FY 10:	\$248,046	\$246,362	\$108,859
Per Capita Revenue:	\$299	\$588	\$257
Per Capita Expenditures:	\$374	\$628	\$283
Revenues over (under) Expenditures:	-\$49,503	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	102.21%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$253,519	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$382	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,499	\$46,303	\$
Total Unrestricted Net Assets:	\$66,304	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$377,315	\$457,226	\$47,000
Per Capita Debt:	\$569	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$443,264	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$669	\$1,960	\$771
Revenue Collected During FY 10:	\$162,519	\$188,237	\$79,517
Expenditures During FY 10:	\$215,341	\$211,756	\$91,572
Per Capita Revenue:	\$245	\$396	\$204
Per Capita Expenditures:	\$325	\$562	\$231
Operating Income (loss):	-\$52,822	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	181.31%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$390,442	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$589	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$29,185,000	\$79,306,150	\$49,146,458
Per Capita Debt:	\$971	\$1,417	\$1,184
General Obligation Debt over EAV:	1.75%	3.81%	2.82%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$19,066,514	\$67,121,469	\$45,156,081
Per Capita Beginning Retained Earnings for FY 10:	\$634	\$1,258	\$1,028
Revenue Collected During FY 10:	\$9,730,552	\$17,687,237	\$9,829,353
Expenditures During FY 10:	\$8,454,014	\$17,387,190	\$9,933,603
Per Capita Revenue:	\$324	\$323	\$240
Per Capita Expenditures:	\$281	\$320	\$236
Operating Income (loss):	\$1,276,538	\$300,046	\$
Ratio of Retained Earnings to Expenditures:	240.63%	466.60%	428.12%
Ending Retained Earnings for FY 10:	\$20,343,052	\$68,083,422	\$47,345,845
Per Capita Ending Retained Earnings:	\$677	\$1,270	\$1,031



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$727,374	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$2,664	\$1,960	\$771
Revenue Collected During FY 10:	\$194,378	\$188,237	\$79,517
Expenditures During FY 10:	\$201,352	\$211,756	\$91,572
Per Capita Revenue:	\$712	\$396	\$204
Per Capita Expenditures:	\$738	\$562	\$231
Operating Income (loss):	-\$6,974	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	357.78%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$720,400	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$2,639	\$1,807	\$801



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 10:	\$355,639	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$477	\$741	\$479
Revenue Collected During FY 10:	\$198,306	\$237,166	\$102,309
Expenditures During FY 10:	\$193,139	\$246,362	\$108,859
Per Capita Revenue:	\$266	\$588	\$257
Per Capita Expenditures:	\$259	\$628	\$283
Revenues over (under) Expenditures:	\$5,167	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	186.81%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$360,806	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$484	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$360,806	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$110,000	\$457,226	\$47,000
Per Capita Debt:	\$147	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$2,157,242	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$2,892	\$1,960	\$771
Revenue Collected During FY 10:	\$206,566	\$188,237	\$79,517
Expenditures During FY 10:	\$212,931	\$211,756	\$91,572
Per Capita Revenue:	\$277	\$396	\$204
Per Capita Expenditures:	\$285	\$562	\$231
Operating Income (loss):	-\$6,365	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	1010.13%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$2,150,877	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$2,883	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$524,414	\$8,184,870	\$2,111,869
Per Capita Debt:	\$220	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,612,977	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$675	\$1,394	\$1,072
Revenue Collected During FY 10:	\$636,235	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$713,406	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$266	\$429	\$287
Per Capita Expenditures:	\$299	\$413	\$286
Operating Income (loss):	-\$77,171	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	215.28%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,535,806	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$643	\$1,423	\$1,106



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 10:	\$65,280	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$578	\$741	\$479
Revenue Collected During FY 10:	\$32,233	\$237,166	\$102,309
Expenditures During FY 10:	\$39,792	\$246,362	\$108,859
Per Capita Revenue:	\$285	\$588	\$257
Per Capita Expenditures:	\$352	\$628	\$283
Revenues over (under) Expenditures:	-\$7,559	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	305.21%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$121,449	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$1,075	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$63,728	\$2,670	\$
Total Unreserved Funds:	\$57,721	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$89,310,881	\$79,306,150	\$49,146,458
Per Capita Debt:	\$1,716	\$1,417	\$1,184
General Obligation Debt over EAV:	9.77%	3.81%	2.82%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$37,382,362	\$67,121,469	\$45,156,081
Per Capita Beginning Retained Earnings for FY 10:	\$718	\$1,258	\$1,028
Revenue Collected During FY 10:	\$10,881,007	\$17,687,237	\$9,829,353
Expenditures During FY 10:	\$4,648,158	\$17,387,190	\$9,933,603
Per Capita Revenue:	\$209	\$323	\$240
Per Capita Expenditures:	\$89	\$320	\$236
Operating Income (loss):	\$6,232,849	\$300,046	\$
Ratio of Retained Earnings to Expenditures:	1155.02%	466.60%	428.12%
Ending Retained Earnings for FY 10:	\$53,687,340	\$68,083,422	\$47,345,845
Per Capita Ending Retained Earnings:	\$1,031	\$1,270	\$1,031



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,842,452	\$8,184,870	\$2,111,869
Per Capita Debt:	\$133	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,028,103	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$74	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,935,270	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$1,948,713	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$139	\$429	\$287
Per Capita Expenditures:	\$140	\$413	\$286
Operating Income (loss):	-\$13,443	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	23.70%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$461,892	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$33	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Norris Village**

Unit Code: **029/085/32** County: **FULTON**

Fiscal Year End: **3/31/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$321,200**

Equalized Assessed Valuation: **\$1,189,646**

Population: **194**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$51,800**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$103,968	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$536	\$741	\$479
Revenue Collected During FY 10:	\$67,899	\$237,166	\$102,309
Expenditures During FY 10:	\$140,006	\$246,362	\$108,859
Per Capita Revenue:	\$350	\$588	\$257
Per Capita Expenditures:	\$722	\$628	\$283
Revenues over (under) Expenditures:	-\$72,107	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	22.83%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$31,961	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$165	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,549	\$46,303	\$
Total Unrestricted Net Assets:	\$29,411	\$79,567	\$95,554



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$390,219	\$457,226	\$47,000
Per Capita Debt:	\$2,011	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$2,073,731	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$10,689	\$1,960	\$771
Revenue Collected During FY 10:	\$116,010	\$188,237	\$79,517
Expenditures During FY 10:	\$159,425	\$211,756	\$91,572
Per Capita Revenue:	\$598	\$396	\$204
Per Capita Expenditures:	\$822	\$562	\$231
Operating Income (loss):	-\$43,415	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	1273.46%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$2,030,216	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$10,465	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Norris City Village	
Unit Code:	097/040/32	County: WHITE
Fiscal Year End:	4/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$2,340,500	
Equalized Assessed Valuation:	\$4,910,846	
Population:	1,341	
Employees:		
Full Time:	10	
Part Time:	3	
Salaries Paid:	\$311,540	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$822,633	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$613	\$537	\$374
Revenue Collected During FY 10:	\$529,149	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$394,368	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$395	\$705	\$555
Per Capita Expenditures:	\$294	\$712	\$573
Revenues over (under) Expenditures:	\$134,781	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	156.25%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$616,218	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$460	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$616,218	\$916,463	\$645,867



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$379,000	\$8,184,870	\$2,111,869
Per Capita Debt:	\$283	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$3,455,430	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$2,577	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,014,970	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$966,981	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$757	\$429	\$287
Per Capita Expenditures:	\$721	\$413	\$286
Operating Income (loss):	\$47,989	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	362.55%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$3,505,819	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$2,614	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$16,525,000	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,040	\$1,276	\$600
General Obligation Debt over EAV:	0.79%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$18,563,886	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,168	\$1,394	\$1,072
Revenue Collected During FY 10:	\$2,306,561	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$2,140,741	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$145	\$429	\$287
Per Capita Expenditures:	\$135	\$413	\$286
Operating Income (loss):	\$165,820	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	885.67%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$18,959,944	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,193	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$8,184,870	\$2,111,869
Per Capita Debt:	\$	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,394	\$1,072
Revenue Collected During FY 10:	\$	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$	\$429	\$287
Per Capita Expenditures:	\$	\$413	\$286
Operating Income (loss):	\$	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$36,531,585	\$79,306,150	\$49,146,458
Per Capita Debt:	\$1,017	\$1,417	\$1,184
General Obligation Debt over EAV:	9.71%	3.81%	2.82%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$17,503,554	\$67,121,469	\$45,156,081
Per Capita Beginning Retained Earnings for FY 10:	\$487	\$1,258	\$1,028
Revenue Collected During FY 10:	\$6,367,014	\$17,687,237	\$9,829,353
Expenditures During FY 10:	\$4,072,643	\$17,387,190	\$9,933,603
Per Capita Revenue:	\$177	\$323	\$240
Per Capita Expenditures:	\$113	\$320	\$236
Operating Income (loss):	\$2,294,371	\$300,046	\$
Ratio of Retained Earnings to Expenditures:	437.01%	466.60%	428.12%
Ending Retained Earnings for FY 10:	\$17,797,925	\$68,083,422	\$47,345,845
Per Capita Ending Retained Earnings:	\$496	\$1,270	\$1,031



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 10:	\$135,995	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$216	\$741	\$479
Revenue Collected During FY 10:	\$204,498	\$237,166	\$102,309
Expenditures During FY 10:	\$301,798	\$246,362	\$108,859
Per Capita Revenue:	\$325	\$588	\$257
Per Capita Expenditures:	\$479	\$628	\$283
Revenues over (under) Expenditures:	-\$97,300	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	12.82%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$38,695	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$61	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,659	\$46,303	\$
Total Unrestricted Net Assets:	\$27,036	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$357,000	\$457,226	\$47,000
Per Capita Debt:	\$567	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$2,117,366	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$3,361	\$1,960	\$771
Revenue Collected During FY 10:	\$176,690	\$188,237	\$79,517
Expenditures During FY 10:	\$179,379	\$211,756	\$91,572
Per Capita Revenue:	\$280	\$396	\$204
Per Capita Expenditures:	\$285	\$562	\$231
Operating Income (loss):	-\$2,689	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	1178.89%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$2,114,677	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$3,357	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$68,290	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$367	\$1,960	\$771
Revenue Collected During FY 10:	\$10,906	\$188,237	\$79,517
Expenditures During FY 10:	\$19,879	\$211,756	\$91,572
Per Capita Revenue:	\$59	\$396	\$204
Per Capita Expenditures:	\$107	\$562	\$231
Operating Income (loss):	-\$8,973	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	328.12%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$65,226	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$351	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,453,252	\$8,184,870	\$2,111,869
Per Capita Debt:	\$923	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$2,179,269	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,385	\$1,394	\$1,072
Revenue Collected During FY 10:	\$302,657	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$348,562	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$192	\$429	\$287
Per Capita Expenditures:	\$221	\$413	\$286
Operating Income (loss):	-\$45,905	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	611.19%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$2,130,364	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,353	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	North Riverside Village	
Unit Code:	016/400/32	County: COOK
Fiscal Year End:	4/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$20,754,544	
Equalized Assessed Valuation:	\$374,583,297	
Population:	6,688	
Employees:		
Full Time:	74	
Part Time:	57	
Salaries Paid:	\$6,586,543	

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$2,471,408	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$370	\$537	\$374
Revenue Collected During FY 10:	\$12,668,530	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$12,597,518	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$1,894	\$705	\$555
Per Capita Expenditures:	\$1,884	\$712	\$573
Revenues over (under) Expenditures:	\$71,012	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	31.26%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$3,937,752	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$589	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$92,489	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	-\$7,660,322	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$12,393,651	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,853	\$1,276	\$600
General Obligation Debt over EAV:	0.28%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$2,911,509	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$435	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,318,750	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$1,725,325	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$197	\$429	\$287
Per Capita Expenditures:	\$258	\$413	\$286
Operating Income (loss):	-\$406,575	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	145.19%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$2,504,934	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$375	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,213,582	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,155	\$1,276	\$600
General Obligation Debt over EAV:	0.10%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	-\$757,648	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	-\$721	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,860,596	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$345,235	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$1,770	\$429	\$287
Per Capita Expenditures:	\$328	\$413	\$286
Operating Income (loss):	\$1,515,361	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	1001.18%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$3,456,425	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$3,289	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Northbrook Village	
Unit Code:	016/385/32	County: COOK
Fiscal Year End:	4/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$78,313,436	
Equalized Assessed Valuation:	\$3,109,605,431	
Population:	34,419	
Employees:		
Full Time:	262	
Part Time:	82	
Salaries Paid:	\$25,582,545	

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$21,058,127	\$18,980,231	\$15,632,289
Per Capita Beginning Fund Balance:	\$612	\$399	\$344
Revenue Collected During FY 10:	\$35,493,559	\$46,443,398	\$35,493,559
Expenditures During FY 10:	\$38,419,203	\$45,830,513	\$34,336,822
Per Capita Revenue:	\$1,031	\$879	\$855
Per Capita Expenditures:	\$1,116	\$876	\$853
Revenues over (under) Expenditures:	-\$2,925,644	\$612,885	\$303,409
Ratio of Fund Balance to Expenditures:	50.73%	46.53%	41.17%
Ending Fund Balance for FY 10:	\$19,490,983	\$18,790,038	\$16,105,935
Per Capita Ending Fund Balance:	\$566	\$394	\$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:	\$9,538,439	\$9,921,132	\$5,746,288
Total Unrestricted Net Assets:	\$23,544,765	\$3,893,530	\$8,051,583



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$66,467,237	\$79,306,150	\$49,146,458
Per Capita Debt:	\$1,931	\$1,417	\$1,184
General Obligation Debt over EAV:	2.14%	3.81%	2.82%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$35,796,576	\$67,121,469	\$45,156,081
Per Capita Beginning Retained Earnings for FY 10:	\$1,040	\$1,258	\$1,028
Revenue Collected During FY 10:	\$8,096,870	\$17,687,237	\$9,829,353
Expenditures During FY 10:	\$8,880,782	\$17,387,190	\$9,933,603
Per Capita Revenue:	\$235	\$323	\$240
Per Capita Expenditures:	\$258	\$320	\$236
Operating Income (loss):	-\$783,912	\$300,046	\$
Ratio of Retained Earnings to Expenditures:	395.94%	466.60%	428.12%
Ending Retained Earnings for FY 10:	\$35,162,664	\$68,083,422	\$47,345,845
Per Capita Ending Retained Earnings:	\$1,022	\$1,270	\$1,031



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Northfield Village	
Unit Code:	016/390/32	County: COOK
Fiscal Year End:	4/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$14,800,201	
Equalized Assessed Valuation:	\$705,146,750	
Population:	5,726	
Employees:		
Full Time:	52	
Part Time:	67	
Salaries Paid:	\$5,811,921	

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 10:	\$6,331,895	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$1,106	\$537	\$374
Revenue Collected During FY 10:	\$9,014,918	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$10,019,372	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$1,574	\$705	\$555
Per Capita Expenditures:	\$1,750	\$712	\$573
Revenues over (under) Expenditures:	-\$1,004,454	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	65.44%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$6,556,426	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$1,145	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,027,706	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$7,790,260	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$6,405,000	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,119	\$1,276	\$600
General Obligation Debt over EAV:	0.69%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$12,977,191	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$2,266	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,999,365	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$2,149,360	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$349	\$429	\$287
Per Capita Expenditures:	\$375	\$413	\$286
Operating Income (loss):	-\$149,995	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	594.33%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$12,774,196	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$2,231	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$54,341,882	\$8,184,870	\$2,111,869
Per Capita Debt:	\$4,775	\$1,276	\$600
General Obligation Debt over EAV:	12.61%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$4,787,259	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$421	\$1,394	\$1,072
Revenue Collected During FY 10:	\$5,446,948	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$4,960,842	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$479	\$429	\$287
Per Capita Expenditures:	\$436	\$413	\$286
Operating Income (loss):	\$486,106	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	106.30%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$5,273,365	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$463	\$1,423	\$1,106



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 10:	\$169,446	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$358	\$741	\$479
Revenue Collected During FY 10:	\$89,641	\$237,166	\$102,309
Expenditures During FY 10:	\$120,863	\$246,362	\$108,859
Per Capita Revenue:	\$190	\$588	\$257
Per Capita Expenditures:	\$256	\$628	\$283
Revenues over (under) Expenditures:	-\$31,222	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	114.36%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$138,224	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$292	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,152	\$46,303	\$
Total Unrestricted Net Assets:	\$137,072	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$7,917,537	\$8,184,870	\$2,111,869
Per Capita Debt:	\$910	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$29,407,053	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$3,379	\$1,394	\$1,072
Revenue Collected During FY 10:	\$7,613,213	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$7,599,642	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$875	\$429	\$287
Per Capita Expenditures:	\$873	\$413	\$286
Operating Income (loss):	\$13,571	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	387.13%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$29,420,624	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$3,381	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$33,210,518	\$79,306,150	\$49,146,458
Per Capita Debt:	\$1,184	\$1,417	\$1,184
General Obligation Debt over EAV:	5.28%	3.81%	2.82%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$21,594,121	\$67,121,469	\$45,156,081
Per Capita Beginning Retained Earnings for FY 10:	\$770	\$1,258	\$1,028
Revenue Collected During FY 10:	\$4,444,698	\$17,687,237	\$9,829,353
Expenditures During FY 10:	\$6,002,755	\$17,387,190	\$9,933,603
Per Capita Revenue:	\$158	\$323	\$240
Per Capita Expenditures:	\$214	\$320	\$236
Operating Income (loss):	-\$1,558,057	\$300,046	\$
Ratio of Retained Earnings to Expenditures:	333.78%	466.60%	428.12%
Ending Retained Earnings for FY 10:	\$20,036,064	\$68,083,422	\$47,345,845
Per Capita Ending Retained Earnings:	\$714	\$1,270	\$1,031



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Oak Lawn Village		
Unit Code:	016/410/32	County:	COOK
Fiscal Year End:	12/31/2010		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$107,290,985		
Equalized Assessed Valuation:	\$1,490,589,107		
Population:	56,690		
Employees:			
Full Time:			351
Part Time:			80
Salaries Paid:			\$28,390,176

Blended Component Units
Number Submitted = 1
OLSSC

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$5,412,058	\$18,980,231	\$15,632,289
Per Capita Beginning Fund Balance:	\$95	\$399	\$344
Revenue Collected During FY 10:	\$43,383,093	\$46,443,398	\$35,493,559
Expenditures During FY 10:	\$47,268,889	\$45,830,513	\$34,336,822
Per Capita Revenue:	\$765	\$879	\$855
Per Capita Expenditures:	\$834	\$876	\$853
Revenues over (under) Expenditures:	-\$3,885,796	\$612,885	\$303,409
Ratio of Fund Balance to Expenditures:	2.15%	46.53%	41.17%
Ending Fund Balance for FY 10:	\$1,016,573	\$18,790,038	\$16,105,935
Per Capita Ending Fund Balance:	\$18	\$394	\$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:	\$2,836,079	\$9,921,132	\$5,746,288
Total Unrestricted Net Assets:	-\$13,313,591	\$3,893,530	\$8,051,583



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$113,195,239	\$79,306,150	\$49,146,458
Per Capita Debt:	\$1,997	\$1,417	\$1,184
General Obligation Debt over EAV:	5.49%	3.81%	2.82%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$47,852,915	\$67,121,469	\$45,156,081
Per Capita Beginning Retained Earnings for FY 10:	\$844	\$1,258	\$1,028
Revenue Collected During FY 10:	\$39,084,578	\$17,687,237	\$9,829,353
Expenditures During FY 10:	\$36,663,939	\$17,387,190	\$9,933,603
Per Capita Revenue:	\$689	\$323	\$240
Per Capita Expenditures:	\$647	\$320	\$236
Operating Income (loss):	\$2,420,639	\$300,046	\$
Ratio of Retained Earnings to Expenditures:	136.36%	466.60%	428.12%
Ending Retained Earnings for FY 10:	\$49,995,381	\$68,083,422	\$47,345,845
Per Capita Ending Retained Earnings:	\$882	\$1,270	\$1,031



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$7,986,512	\$8,184,870	\$2,111,869
Per Capita Debt:	\$3,350	\$1,276	\$600
General Obligation Debt over EAV:	2.53%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$5,060,547	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$2,123	\$1,394	\$1,072
Revenue Collected During FY 10:	\$715,131	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$959,845	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$300	\$429	\$287
Per Capita Expenditures:	\$403	\$413	\$286
Operating Income (loss):	-\$244,714	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	501.73%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$4,815,833	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$2,020	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$330,000	\$457,226	\$47,000
Per Capita Debt:	\$1,068	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$531,592	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$1,720	\$1,960	\$771
Revenue Collected During FY 10:	\$77,233	\$188,237	\$79,517
Expenditures During FY 10:	\$87,228	\$211,756	\$91,572
Per Capita Revenue:	\$250	\$396	\$204
Per Capita Expenditures:	\$282	\$562	\$231
Operating Income (loss):	-\$9,995	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	597.97%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$521,597	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$1,688	\$1,807	\$801



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 10:	\$622,839	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$625	\$741	\$479
Revenue Collected During FY 10:	\$323,531	\$237,166	\$102,309
Expenditures During FY 10:	\$392,332	\$246,362	\$108,859
Per Capita Revenue:	\$325	\$588	\$257
Per Capita Expenditures:	\$394	\$628	\$283
Revenues over (under) Expenditures:	-\$68,801	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	141.22%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$554,038	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$556	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$112,760	\$46,303	\$
Total Unrestricted Net Assets:	\$422,643	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$285,000	\$457,226	\$47,000
Per Capita Debt:	\$286	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,006,796	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$1,011	\$1,960	\$771
Revenue Collected During FY 10:	\$387,439	\$188,237	\$79,517
Expenditures During FY 10:	\$434,243	\$211,756	\$91,572
Per Capita Revenue:	\$389	\$396	\$204
Per Capita Expenditures:	\$436	\$562	\$231
Operating Income (loss):	-\$46,804	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	221.07%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$959,992	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$964	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$325,000	\$8,184,870	\$2,111,869
Per Capita Debt:	\$212	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,109,091	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$723	\$1,394	\$1,072
Revenue Collected During FY 10:	\$450,469	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$254,354	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$294	\$429	\$287
Per Capita Expenditures:	\$166	\$413	\$286
Operating Income (loss):	\$196,115	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	476.78%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,212,702	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$791	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$245,000	\$8,184,870	\$2,111,869
Per Capita Debt:	\$102	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,394	\$1,072
Revenue Collected During FY 10:	\$	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$	\$429	\$287
Per Capita Expenditures:	\$	\$413	\$286
Operating Income (loss):	\$	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$647,815	\$8,184,870	\$2,111,869
Per Capita Debt:	\$410	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$2,242,192	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,419	\$1,394	\$1,072
Revenue Collected During FY 10:	\$607,258	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$509,558	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$384	\$429	\$287
Per Capita Expenditures:	\$323	\$413	\$286
Operating Income (loss):	\$97,700	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	459.20%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$2,339,892	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,481	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$39,655	\$457,226	\$47,000
Per Capita Debt:	\$40	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$2,291,585	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$2,305	\$1,960	\$771
Revenue Collected During FY 10:	\$254,852	\$188,237	\$79,517
Expenditures During FY 10:	\$234,154	\$211,756	\$91,572
Per Capita Revenue:	\$256	\$396	\$204
Per Capita Expenditures:	\$236	\$562	\$231
Operating Income (loss):	\$20,698	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	993.91%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$2,327,283	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$2,341	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Odin Village**

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

Fiscal Year End: **4/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$993,000**

Equalized Assessed Valuation: **\$5,490,124**

Population: **1,200**

Employees:

 Full Time: **5**

 Part Time: **5**

 Salaries Paid: **\$204,894**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$622	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$1	\$537	\$374
Revenue Collected During FY 10:	\$251,306	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$286,390	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$209	\$705	\$555
Per Capita Expenditures:	\$239	\$712	\$573
Revenues over (under) Expenditures:	-\$35,084	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	-12.03%	80.49%	60.26%
Ending Fund Balance for FY 10:	-\$34,462	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	-\$29	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47,772	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	-\$82,234	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$730,110	\$8,184,870	\$2,111,869
Per Capita Debt:	\$608	\$1,276	\$600
General Obligation Debt over EAV:	12.29%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$94,442	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$79	\$1,394	\$1,072
Revenue Collected During FY 10:	\$583,174	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$597,526	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$486	\$429	\$287
Per Capita Expenditures:	\$498	\$413	\$286
Operating Income (loss):	-\$14,352	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	13.40%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$80,090	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$67	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$60,492,162	\$79,306,150	\$49,146,458
Per Capita Debt:	\$2,056	\$1,417	\$1,184
General Obligation Debt over EAV:	7.33%	3.81%	2.82%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$30,256,647	\$67,121,469	\$45,156,081
Per Capita Beginning Retained Earnings for FY 10:	\$1,028	\$1,258	\$1,028
Revenue Collected During FY 10:	\$12,608,188	\$17,687,237	\$9,829,353
Expenditures During FY 10:	\$11,335,845	\$17,387,190	\$9,933,603
Per Capita Revenue:	\$429	\$323	\$240
Per Capita Expenditures:	\$385	\$320	\$236
Operating Income (loss):	\$1,272,343	\$300,046	\$
Ratio of Retained Earnings to Expenditures:	278.14%	466.60%	428.12%
Ending Retained Earnings for FY 10:	\$31,528,990	\$68,083,422	\$47,345,845
Per Capita Ending Retained Earnings:	\$1,072	\$1,270	\$1,031



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$290,407	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$391	\$1,960	\$771
Revenue Collected During FY 10:	\$118,849	\$188,237	\$79,517
Expenditures During FY 10:	\$184,945	\$211,756	\$91,572
Per Capita Revenue:	\$160	\$396	\$204
Per Capita Expenditures:	\$249	\$562	\$231
Operating Income (loss):	-\$66,096	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	122.37%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$226,311	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$305	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$9,166,271	\$8,184,870	\$2,111,869
Per Capita Debt:	\$2,092	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$421,727	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$96	\$1,394	\$1,072
Revenue Collected During FY 10:	\$4,065,546	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$3,870,019	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$928	\$429	\$287
Per Capita Expenditures:	\$883	\$413	\$286
Operating Income (loss):	\$195,527	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	9.50%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$367,699	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$84	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,330,891	\$457,226	\$47,000
Per Capita Debt:	\$2,465	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$813,120	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$1,506	\$1,960	\$771
Revenue Collected During FY 10:	\$191,084	\$188,237	\$79,517
Expenditures During FY 10:	\$110,815	\$211,756	\$91,572
Per Capita Revenue:	\$354	\$396	\$204
Per Capita Expenditures:	\$205	\$562	\$231
Operating Income (loss):	\$80,269	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	806.20%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$893,389	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$1,654	\$1,807	\$801



FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ohlman Village**

Unit Code: **068/065/32** County: **MONTGOME**

Fiscal Year End: **5/31/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$20,982**

Equalized Assessed Valuation: **\$808,598**

Population: **148**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$6,141**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$111,309	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$752	\$741	\$479
Revenue Collected During FY 10:	\$363,481	\$237,166	\$102,309
Expenditures During FY 10:	\$369,483	\$246,362	\$108,859
Per Capita Revenue:	\$2,456	\$588	\$257
Per Capita Expenditures:	\$2,497	\$628	\$283
Revenues over (under) Expenditures:	-\$6,002	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	28.61%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$105,697	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$714	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,120	\$46,303	\$
Total Unrestricted Net Assets:	\$96,292	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$230,000	\$457,226	\$47,000
Per Capita Debt:	\$1,554	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$26,635	\$188,237	\$79,517
Expenditures During FY 10:	\$26,223	\$211,756	\$91,572
Per Capita Revenue:	\$180	\$396	\$204
Per Capita Expenditures:	\$177	\$562	\$231
Operating Income (loss):	\$412	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	42.44%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$11,128	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$75	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$438,273	\$8,184,870	\$2,111,869
Per Capita Debt:	\$319	\$1,276	\$600
General Obligation Debt over EAV:	0.14%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$872,173	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$636	\$1,394	\$1,072
Revenue Collected During FY 10:	\$546,857	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$511,274	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$399	\$429	\$287
Per Capita Expenditures:	\$373	\$413	\$286
Operating Income (loss):	\$35,583	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	177.55%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$907,756	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$662	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



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 10:	\$155,146	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$1,437	\$741	\$479
Revenue Collected During FY 10:	\$18,845	\$237,166	\$102,309
Expenditures During FY 10:	\$14,440	\$246,362	\$108,859
Per Capita Revenue:	\$174	\$588	\$257
Per Capita Expenditures:	\$134	\$628	\$283
Revenues over (under) Expenditures:	\$4,405	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	1104.92%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$159,551	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$1,477	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$20,523	\$457,226	\$47,000
Per Capita Debt:	\$82	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$15,744	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$63	\$1,960	\$771
Revenue Collected During FY 10:	\$19,940	\$188,237	\$79,517
Expenditures During FY 10:	\$20,416	\$211,756	\$91,572
Per Capita Revenue:	\$79	\$396	\$204
Per Capita Expenditures:	\$81	\$562	\$231
Operating Income (loss):	-\$476	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	79.13%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$16,155	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$64	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$258,176	\$457,226	\$47,000
Per Capita Debt:	\$903	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,351,412	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$4,725	\$1,960	\$771
Revenue Collected During FY 10:	\$150,776	\$188,237	\$79,517
Expenditures During FY 10:	\$171,011	\$211,756	\$91,572
Per Capita Revenue:	\$527	\$396	\$204
Per Capita Expenditures:	\$598	\$562	\$231
Operating Income (loss):	-\$20,235	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	772.19%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$1,320,527	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$4,617	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,394,540	\$8,184,870	\$2,111,869
Per Capita Debt:	\$166	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$10,405,023	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,240	\$1,394	\$1,072
Revenue Collected During FY 10:	\$2,390,813	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$2,415,717	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$285	\$429	\$287
Per Capita Expenditures:	\$288	\$413	\$286
Operating Income (loss):	-\$24,904	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	437.18%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$10,560,973	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,258	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Olympia Fields Village		
Unit Code:	016/420/32	County:	COOK
Fiscal Year End:	4/30/2010		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,153,889		
Equalized Assessed Valuation:	\$216,927,301		
Population:	4,800		
Employees:			
	Full Time:	40	
	Part Time:	8	
	Salaries Paid:	\$2,938,785	

Blended Component Units	
Number Submitted =	1
Police Pension Board	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$2,936,953	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$612	\$537	\$374
Revenue Collected During FY 10:	\$6,054,583	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$5,383,422	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$1,261	\$705	\$555
Per Capita Expenditures:	\$1,122	\$712	\$573
Revenues over (under) Expenditures:	\$671,161	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	67.02%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$3,608,114	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$752	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$949,273	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$1,541,842	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$7,868,518	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,639	\$1,276	\$600
General Obligation Debt over EAV:	0.67%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$5,791,560	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,207	\$1,394	\$1,072
Revenue Collected During FY 10:	\$2,477,476	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$2,717,191	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$516	\$429	\$287
Per Capita Expenditures:	\$566	\$413	\$286
Operating Income (loss):	-\$239,715	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	204.32%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$5,551,845	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,157	\$1,423	\$1,106



FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$494,107	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$1,797	\$1,960	\$771
Revenue Collected During FY 10:	\$54,365	\$188,237	\$79,517
Expenditures During FY 10:	\$67,413	\$211,756	\$91,572
Per Capita Revenue:	\$198	\$396	\$204
Per Capita Expenditures:	\$245	\$562	\$231
Operating Income (loss):	-\$13,048	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	712.80%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$480,520	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$1,747	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Onarga Village		
Unit Code:	038/085/32	County:	IROQUOIS
Fiscal Year End:	4/30/2010		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,159,281		
Equalized Assessed Valuation:	\$10,289,339		
Population:	1,438		
Employees:			
	Full Time:	4	
	Part Time:	37	
	Salaries Paid:	\$274,957	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$726,095	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	\$505	\$537	\$374
Revenue Collected During FY 10:	\$613,052	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$681,295	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$426	\$705	\$555
Per Capita Expenditures:	\$474	\$712	\$573
Revenues over (under) Expenditures:	-\$68,243	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	97.03%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$661,032	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$460	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$602	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	\$798,230	\$916,463	\$645,867



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$7,193,978	\$8,184,870	\$2,111,869
Per Capita Debt:	\$5,003	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,614,765	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,123	\$1,394	\$1,072
Revenue Collected During FY 10:	\$214,308	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$135,175	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$149	\$429	\$287
Per Capita Expenditures:	\$94	\$413	\$286
Operating Income (loss):	\$79,133	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	1253.11%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$1,693,898	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,178	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 2

Friends of the Greig Memorial Library and Oneid:
Greig Memorial Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$169,452	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$243	\$741	\$479
Revenue Collected During FY 10:	\$197,374	\$237,166	\$102,309
Expenditures During FY 10:	\$181,105	\$246,362	\$108,859
Per Capita Revenue:	\$284	\$588	\$257
Per Capita Expenditures:	\$260	\$628	\$283
Revenues over (under) Expenditures:	\$16,269	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	77.83%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$140,945	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$203	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,670	\$
Total Unreserved Funds:	\$	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$63,072	\$46,303	\$
Total Unrestricted Net Assets:	\$115,941	\$79,567	\$95,554



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$738,814	\$457,226	\$47,000
Per Capita Debt:	\$1,062	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$392,501	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$564	\$1,960	\$771
Revenue Collected During FY 10:	\$184,135	\$188,237	\$79,517
Expenditures During FY 10:	\$200,104	\$211,756	\$91,572
Per Capita Revenue:	\$265	\$396	\$204
Per Capita Expenditures:	\$288	\$562	\$231
Operating Income (loss):	-\$15,969	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	224.54%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$449,308	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$646	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$88,052	\$8,184,870	\$2,111,869
Per Capita Debt:	\$57	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$589,286	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$383	\$1,394	\$1,072
Revenue Collected During FY 10:	\$112,991	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$110,568	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$73	\$429	\$287
Per Capita Expenditures:	\$72	\$413	\$286
Operating Income (loss):	\$2,423	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	535.15%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$591,709	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$384	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,304,959	\$457,226	\$47,000
Per Capita Debt:	\$1,738	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$1,398,127	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$1,862	\$1,960	\$771
Revenue Collected During FY 10:	\$162,682	\$188,237	\$79,517
Expenditures During FY 10:	\$265,245	\$211,756	\$91,572
Per Capita Revenue:	\$217	\$396	\$204
Per Capita Expenditures:	\$353	\$562	\$231
Operating Income (loss):	-\$102,563	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	682.69%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$1,810,808	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$2,411	\$1,807	\$801



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$3,592,188	\$8,184,870	\$2,111,869
Per Capita Debt:	\$871	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	-\$2,988,056	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	-\$725	\$1,394	\$1,072
Revenue Collected During FY 10:	\$1,076,937	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$990,071	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$261	\$429	\$287
Per Capita Expenditures:	\$240	\$413	\$286
Operating Income (loss):	\$86,866	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	-293.03%	399.30%	330.60%
Ending Retained Earnings for FY 10:	-\$2,901,190	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	-\$704	\$1,423	\$1,106



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$184,041	\$457,226	\$47,000
Per Capita Debt:	\$599	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	-\$192,037	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	-\$626	\$1,960	\$771
Revenue Collected During FY 10:	\$99,140	\$188,237	\$79,517
Expenditures During FY 10:	\$106,632	\$211,756	\$91,572
Per Capita Revenue:	\$323	\$396	\$204
Per Capita Expenditures:	\$347	\$562	\$231
Operating Income (loss):	-\$7,492	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	-187.56%	414.89%	309.56%
Ending Retained Earnings for FY 10:	-\$199,995	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	-\$651	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$3,390,992	\$8,184,870	\$2,111,869
Per Capita Debt:	\$2,009	\$1,276	\$600
General Obligation Debt over EAV:	2.24%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$2,956,884	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$1,752	\$1,394	\$1,072
Revenue Collected During FY 10:	\$695,973	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$544,881	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$412	\$429	\$287
Per Capita Expenditures:	\$323	\$413	\$286
Operating Income (loss):	\$151,092	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	575.22%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$3,134,244	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$1,857	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Orland Hills Village	
Unit Code:	016/590/32	County: COOK
Fiscal Year End:	4/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$22,967,000	
Equalized Assessed Valuation:	\$164,470,074	
Population:	7,147	
Employees:		
Full Time:	29	
Part Time:	84	
Salaries Paid:	\$2,359,358	

Blended Component Units
Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	-\$498,177	\$3,151,130	\$1,447,794
Per Capita Beginning Fund Balance:	-\$70	\$537	\$374
Revenue Collected During FY 10:	\$6,716,219	\$5,092,843	\$2,292,191
Expenditures During FY 10:	\$5,748,056	\$5,171,653	\$2,451,173
Per Capita Revenue:	\$940	\$705	\$555
Per Capita Expenditures:	\$804	\$712	\$573
Revenues over (under) Expenditures:	\$968,163	-\$78,810	-\$37,935
Ratio of Fund Balance to Expenditures:	26.75%	80.49%	60.26%
Ending Fund Balance for FY 10:	\$1,537,372	\$3,067,391	\$1,397,017
Per Capita Ending Fund Balance:	\$215	\$529	\$363

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,944	\$
Total Unreserved Funds:	\$	\$30,264	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,527,141	\$1,272,692	\$258,668
Total Unrestricted Net Assets:	-\$24,155	\$916,463	\$645,867



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,116,857	\$8,184,870	\$2,111,869
Per Capita Debt:	\$156	\$1,276	\$600
General Obligation Debt over EAV:	0.00%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,394	\$1,072
Revenue Collected During FY 10:	\$	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$	\$429	\$287
Per Capita Expenditures:	\$	\$413	\$286
Operating Income (loss):	\$	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Orland Park Village**

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

Fiscal Year End: **12/31/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$165,157,819**

Equalized Assessed Valuation: **\$2,753,164,005**

Population: **56,767**

Employees:

 Full Time: **261**

 Part Time: **665**

 Salaries Paid: **\$24,332,892**

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 10:	\$22,915,619	\$18,980,231	\$15,632,289
Per Capita Beginning Fund Balance:	\$404	\$399	\$344
Revenue Collected During FY 10:	\$52,892,493	\$46,443,398	\$35,493,559
Expenditures During FY 10:	\$41,022,857	\$45,830,513	\$34,336,822
Per Capita Revenue:	\$932	\$879	\$855
Per Capita Expenditures:	\$723	\$876	\$853
Revenues over (under) Expenditures:	\$11,869,636	\$612,885	\$303,409
Ratio of Fund Balance to Expenditures:	62.10%	46.53%	41.17%
Ending Fund Balance for FY 10:	\$25,474,768	\$18,790,038	\$16,105,935
Per Capita Ending Fund Balance:	\$449	\$394	\$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:	\$706,449	\$9,921,132	\$5,746,288
Total Unrestricted Net Assets:	\$43,038,071	\$3,893,530	\$8,051,583



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$79,435,000	\$79,306,150	\$49,146,458
Per Capita Debt:	\$1,399	\$1,417	\$1,184
General Obligation Debt over EAV:	2.89%	3.81%	2.82%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$154,392,153	\$67,121,469	\$45,156,081
Per Capita Beginning Retained Earnings for FY 10:	\$2,720	\$1,258	\$1,028
Revenue Collected During FY 10:	\$18,805,296	\$17,687,237	\$9,829,353
Expenditures During FY 10:	\$20,757,862	\$17,387,190	\$9,933,603
Per Capita Revenue:	\$331	\$323	\$240
Per Capita Expenditures:	\$366	\$320	\$236
Operating Income (loss):	-\$1,952,566	\$300,046	\$
Ratio of Retained Earnings to Expenditures:	742.38%	466.60%	428.12%
Ending Retained Earnings for FY 10:	\$154,101,972	\$68,083,422	\$47,345,845
Per Capita Ending Retained Earnings:	\$2,715	\$1,270	\$1,031



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$39,825,005	\$79,306,150	\$49,146,458
Per Capita Debt:	\$1,264	\$1,417	\$1,184
General Obligation Debt over EAV:	2.07%	3.81%	2.82%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$43,397,901	\$67,121,469	\$45,156,081
Per Capita Beginning Retained Earnings for FY 10:	\$1,378	\$1,258	\$1,028
Revenue Collected During FY 10:	\$7,555,429	\$17,687,237	\$9,829,353
Expenditures During FY 10:	\$8,439,743	\$17,387,190	\$9,933,603
Per Capita Revenue:	\$240	\$323	\$240
Per Capita Expenditures:	\$268	\$320	\$236
Operating Income (loss):	-\$884,314	\$300,046	\$
Ratio of Retained Earnings to Expenditures:	531.56%	466.60%	428.12%
Ending Retained Earnings for FY 10:	\$44,862,111	\$68,083,422	\$47,345,845
Per Capita Ending Retained Earnings:	\$1,424	\$1,270	\$1,031



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$19,388,258	\$8,184,870	\$2,111,869
Per Capita Debt:	\$1,003	\$1,276	\$600
General Obligation Debt over EAV:	2.21%	1.85%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$17,201,486	\$8,885,973	\$3,183,055
Per Capita Beginning Retained Earnings for FY 10:	\$890	\$1,394	\$1,072
Revenue Collected During FY 10:	\$4,177,703	\$2,543,052	\$1,076,937
Expenditures During FY 10:	\$4,952,977	\$2,455,094	\$1,061,952
Per Capita Revenue:	\$216	\$429	\$287
Per Capita Expenditures:	\$256	\$413	\$286
Operating Income (loss):	-\$775,274	\$87,958	\$
Ratio of Retained Earnings to Expenditures:	333.77%	399.30%	330.60%
Ending Retained Earnings for FY 10:	\$16,531,719	\$9,064,268	\$3,229,366
Per Capita Ending Retained Earnings:	\$856	\$1,423	\$1,106



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Otterville Town**

Unit Code: **042/035/31** County: **JERSEY**

Fiscal Year End: **12/31/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$24,284**

Equalized Assessed Valuation: **\$391,575**

Population: **120**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Number Submitted = **1**

Otterville Town

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$46,203	\$292,001	\$169,503
Per Capita Beginning Fund Balance:	\$385	\$741	\$479
Revenue Collected During FY 10:	\$21,728	\$237,166	\$102,309
Expenditures During FY 10:	\$12,142	\$246,362	\$108,859
Per Capita Revenue:	\$181	\$588	\$257
Per Capita Expenditures:	\$101	\$628	\$283
Revenues over (under) Expenditures:	\$9,586	-\$9,196	-\$3,902
Ratio of Fund Balance to Expenditures:	459.47%	275.37%	148.69%
Ending Fund Balance for FY 10:	\$55,789	\$286,940	\$156,978
Per Capita Ending Fund Balance:	\$465	\$732	\$466

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,913	\$2,670	\$
Total Unreserved Funds:	\$42,968	\$26,972	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,303	\$
Total Unrestricted Net Assets:	\$	\$79,567	\$95,554



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$	\$1,960	\$771
Revenue Collected During FY 10:	\$	\$188,237	\$79,517
Expenditures During FY 10:	\$	\$211,756	\$91,572
Per Capita Revenue:	\$	\$396	\$204
Per Capita Expenditures:	\$	\$562	\$231
Operating Income (loss):	\$	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	0.00%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$	\$1,807	\$801



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$457,226	\$47,000
Per Capita Debt:	\$	\$1,084	\$111
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$34,559	\$721,855	\$360,553
Per Capita Beginning Retained Earnings for FY 10:	\$133	\$1,960	\$771
Revenue Collected During FY 10:	\$29,405	\$188,237	\$79,517
Expenditures During FY 10:	\$26,055	\$211,756	\$91,572
Per Capita Revenue:	\$113	\$396	\$204
Per Capita Expenditures:	\$100	\$562	\$231
Operating Income (loss):	\$3,350	-\$23,518	\$
Ratio of Retained Earnings to Expenditures:	119.30%	414.89%	309.56%
Ending Retained Earnings for FY 10:	\$31,083	\$705,585	\$368,028
Per Capita Ending Retained Earnings:	\$120	\$1,807	\$801