



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$6,095,234</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$259</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$11,463,641</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$11,268,844</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$488</b>	\$740	\$584
Per Capita Expenditures:	<b>\$480</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$194,797</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>54.46%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$6,136,531</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$261</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,358,104</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>-\$3,417,054</b>	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$11.135.764</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$474</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$	\$1,428	\$1,096
Revenue Collected During FY 11:	\$	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$	\$472	\$312
Per Capita Expenditures:	\$	\$426	\$290
Operating Income (loss):	\$	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$750.362</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$463</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$829.774</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$625.876</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$512</b>	\$740	\$584
Per Capita Expenditures:	<b>\$386</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$203.898</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>152.47%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$954.260</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$589</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$623.237</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2,263,045</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1,396</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$3,131,267</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,932</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,009,778</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$728,399</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$623</b>	\$472	\$312
Per Capita Expenditures:	<b>\$449</b>	\$426	\$290
Operating Income (loss):	<b>\$281,379</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>468.51%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$3,412,646</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$2,105</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Number Submitted = 2

Fire Pension

Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$8,327,602</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$415</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$13,970,980</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$13,618,462</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$697</b>	\$740	\$584
Per Capita Expenditures:	<b>\$679</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$352,518</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>70.07%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$9,541,818</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$476</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,777,454</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$7,848,019</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$8,047,146</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$401</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.30%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$17,470,012</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$872</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$6,550,711</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$4,456,440</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$327</b>	\$472	\$312
Per Capita Expenditures:	<b>\$222</b>	\$426	\$290
Operating Income (loss):	<b>\$2,094,271</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>419.68%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$18,702,585</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$933</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Macon City**

Unit Code: **055/035/30** County: **MACON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,114,727**

Equalized Assessed Valuation: **\$12,281,594**

Population: **1,128**

Employees:

**Full Time:** **4**

**Part Time:** **20**

**Salaries Paid:** **\$187,229**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$545,498</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>\$484</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$576,689</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$601,799</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$511</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$534</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>-\$25,110</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>86.47%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>\$520,388</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>\$461</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$396,920</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>\$63,468</b>	<b>\$837,156</b>	<b>\$690,850</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$60.000</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$53</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$1,752,280</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,553</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$289,262</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$300,306</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$256</b>	\$472	\$312
Per Capita Expenditures:	<b>\$266</b>	\$426	\$290
Operating Income (loss):	<b>-\$11,044</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>579.82%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,741,236</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,544</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$6.818.144</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$1.752</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$6.743.883</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$6.306.174</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$1.733</b>	\$740	\$584
Per Capita Expenditures:	<b>\$1.621</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$437.709</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>118.56%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$7.476.435</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$1.921</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$11.443</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$7.066.629</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$386.559</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$99</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$2,053,920</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$528</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$601,872</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$477,225</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$155</b>	\$472	\$312
Per Capita Expenditures:	<b>\$123</b>	\$426	\$290
Operating Income (loss):	<b>\$124,647</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>456.51%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$2,178,567</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$560</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Maeystown Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$987,300**

Equalized Assessed Valuation: **\$3,077,039**

Population: **153**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$38,869**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$93,465</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$611</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$46,958</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$62,361</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$307</b>	\$579	\$289
Per Capita Expenditures:	<b>\$408</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$15,403</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>125.18%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$78,062</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$510</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$78,062</b>	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$306,747</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$2.005</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,553,745</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$10,155</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$121,658</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$163,798</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$795</b>	\$547	\$216
Per Capita Expenditures:	<b>\$1,071</b>	\$537	\$232
Operating Income (loss):	<b>-\$42,140</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>922.85%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$1,511,605</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$9,880</b>	\$2,170	\$908



**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: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$186,150**

Equalized Assessed Valuation: **\$2,290,456**

Population: **279**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$27,062**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$58,119</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$208</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$102,546</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$76,032</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$368</b>	\$579	\$289
Per Capita Expenditures:	<b>\$273</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$26,514</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>111.31%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$84,633</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$303</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$21,302</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$63,331</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$235,000</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$842</b>	\$798	\$117
General Obligation Debt over EAV:	<b>10.26%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$565,718</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,028</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$351,230</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$90,951</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$1,259</b>	\$547	\$216
Per Capita Expenditures:	<b>\$326</b>	\$537	\$232
Operating Income (loss):	<b>\$260,279</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>908.18%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$825,997</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$2,961</b>	\$2,170	\$908





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$3,820,878</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$783</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.05%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$7,147,545</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,466</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,827,340</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$1,452,410</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$375</b>	\$472	\$312
Per Capita Expenditures:	<b>\$298</b>	\$426	\$290
Operating Income (loss):	<b>\$374,930</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>517.93%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$7,522,475</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,542</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Makanda Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$154,490**

Equalized Assessed Valuation: **\$12,653,423**

Population: **561**

Employees:

    Full Time:

    Part Time: **11**

    Salaries Paid: **\$12,520**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$258,524</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$461</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$143,468</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$144,858</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$256</b>	\$579	\$289
Per Capita Expenditures:	<b>\$258</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$1,390</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>206.12%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$298,584</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$532</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$298,584</b>	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**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: **4/30/2011**

Accounting Method: **Modified Accrual**

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

Equalized Assessed Valuation: **\$2,755,465**

Population: **343**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$14,000**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$220,795</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$644</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$65,391</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$84,534</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$191</b>	\$579	\$289
Per Capita Expenditures:	<b>\$246</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$19,143</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>231.45%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$195,652</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$570</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$195,652</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$117,100</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$341</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$199,987</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$583</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$96,011</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$108,914</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$280</b>	\$547	\$216
Per Capita Expenditures:	<b>\$318</b>	\$537	\$232
Operating Income (loss):	<b>-\$12,903</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>177.28%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$193,084</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$563</b>	\$2,170	\$908



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$813,323</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$2,344</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$114,285</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$129,844</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$329</b>	\$579	\$289
Per Capita Expenditures:	<b>\$374</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$15,559</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>614.40%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$797,764</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$2,299</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$797,764</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$1,151,386	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,318	\$2,114	\$837
Revenue Collected During FY 11:	\$84,950	\$200,254	\$87,964
Expenditures During FY 11:	\$89,163	\$193,235	\$93,439
Per Capita Revenue:	\$245	\$547	\$216
Per Capita Expenditures:	\$257	\$537	\$232
Operating Income (loss):	-\$4,213	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1286.60%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,147,173	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,306	\$2,170	\$908





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$15,100,386</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$2.056</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>4.94%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$24,111,687</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$3,283</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,922,234</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$3,161,675</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$262</b>	\$472	\$312
Per Capita Expenditures:	<b>\$430</b>	\$426	\$290
Operating Income (loss):	<b>-\$1,239,441</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>723.42%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$22,872,246</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$3,114</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Manito Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$851,000**

Equalized Assessed Valuation: **\$16,507,240**

Population: **1,642**

Employees:

    Full Time: **9**

    Part Time: **15**

    Salaries Paid: **\$303,781**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$311.118</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>\$189</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$742.355</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$588.116</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$452</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$358</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>\$154.239</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>79.13%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>\$465.357</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>\$283</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$193.527</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>\$271.830</b>	<b>\$837,156</b>	<b>\$690,850</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$35.996</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$22</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$969,422</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$590</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$299,866</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$260,319</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$183</b>	\$472	\$312
Per Capita Expenditures:	<b>\$159</b>	\$426	\$290
Operating Income (loss):	<b>\$39,547</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>387.59%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,008,969</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$614</b>	\$1,526	\$1,178



**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: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,589,510**

Equalized Assessed Valuation: **\$4,776,606**

Population: **340**

Employees:

**Full Time:** **1**

**Part Time:** **12**

**Salaries Paid:** **\$40,508**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$653,558</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$1,922</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$217,622</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$143,143</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$640</b>	\$579	\$289
Per Capita Expenditures:	<b>\$421</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$74,479</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>345.15%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$494,054</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$1,453</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$458,905</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$174,847</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$687,645</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$2.022</b>	\$798	\$117
General Obligation Debt over EAV:	<b>1.67%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$1,455,172</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$4,280</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$1,330,345</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$129,370</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$3,913</b>	\$547	\$216
Per Capita Expenditures:	<b>\$381</b>	\$537	\$232
Operating Income (loss):	<b>\$1,200,975</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>2053.14%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$2,656,147</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$7,812</b>	\$2,170	\$908



**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: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$656,600**

Equalized Assessed Valuation: **\$11,760,277**

Population: **906**

Employees:

**Full Time:** **1**

**Part Time:** **20**

**Salaries Paid:** **\$122,135**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$456,222</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$504</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$602,571</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$718,186</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$665</b>	\$579	\$289
Per Capita Expenditures:	<b>\$793</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$115,615</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>47.43%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$340,607</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$376</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$340,608</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$739,375	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$816	\$2,114	\$837
Revenue Collected During FY 11:	\$99,447	\$200,254	\$87,964
Expenditures During FY 11:	\$107,956	\$193,235	\$93,439
Per Capita Revenue:	\$110	\$547	\$216
Per Capita Expenditures:	\$119	\$537	\$232
Operating Income (loss):	-\$8,509	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	677.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$730,866	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$807	\$2,170	\$908





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$9,826,547</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1,146</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>1.12%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$13,791,684</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,608</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,515,498</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$1,483,966</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$177</b>	\$472	\$312
Per Capita Expenditures:	<b>\$173</b>	\$426	\$290
Operating Income (loss):	<b>\$31,532</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>928.47%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$13,778,216</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,607</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Maple Park Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,276,750**

Equalized Assessed Valuation: **\$34,328,489**

Population: **1,310**

Employees:

**Full Time:** **3**

**Part Time:** **19**

**Salaries Paid:** **\$287,152**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,164,660</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>\$889</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$937,380</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$606,433</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$716</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$463</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>\$330,947</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>221.88%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>\$1,345,527</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>\$1,027</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$237,364</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>\$1,108,163</b>	<b>\$837,156</b>	<b>\$690,850</b>



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1,088,765</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$831</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.24%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,826,960</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,158</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$282,558</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$342,871</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$216</b>	\$472	\$312
Per Capita Expenditures:	<b>\$262</b>	\$426	\$290
Operating Income (loss):	<b>-\$60,313</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>850.68%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$2,916,727</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$2,227</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Mapleton Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$361,660**

Equalized Assessed Valuation: **\$5,945,647**

Population: **270**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$24,355**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$213,918</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$792</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$87,189</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$74,162</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$323</b>	\$579	\$289
Per Capita Expenditures:	<b>\$275</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$13,027</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>276.37%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$204,958</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$759</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$23,539</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$181,419</b>	\$145,523	\$100,546



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$224.850</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$833</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,041,943</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$3,859</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$210,085</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$179,488</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$778</b>	\$547	\$216
Per Capita Expenditures:	<b>\$665</b>	\$537	\$232
Operating Income (loss):	<b>\$30,597</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>609.89%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$1,094,683</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$4,054</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Maquon Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$190,275**

Equalized Assessed Valuation: **\$1,528,324**

Population: **295**

Employees:

    Full Time: **1**

    Part Time: **11**

    Salaries Paid: **\$31,170**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$5.818</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$20</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$102.458</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$144.826</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$347</b>	\$579	\$289
Per Capita Expenditures:	<b>\$491</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$42.368</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>-1.92%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>-\$2.784</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>-\$9</b>	\$701	\$460

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$15.594</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>-\$18.378</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$4.085</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$14</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$111,471</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$378</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$49,019</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$41,207</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$166</b>	\$547	\$216
Per Capita Expenditures:	<b>\$140</b>	\$537	\$232
Operating Income (loss):	<b>\$7,812</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>207.53%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$85,517</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$290</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$1,668,451</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$218</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$4,775,466</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$4,702,644</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$624</b>	\$740	\$584
Per Capita Expenditures:	<b>\$615</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$72,822</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>37.03%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$1,741,273</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$228</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,631,947</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$313,726</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$5,717,435</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$748</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.88%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$5,194,295</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$679</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,672,231</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$1,530,352</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$219</b>	\$472	\$312
Per Capita Expenditures:	<b>\$200</b>	\$426	\$290
Operating Income (loss):	<b>\$141,879</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>348.99%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$5,340,703</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$698</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Marietta Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Combination**

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

Equalized Assessed Valuation: **\$469,525**

Population: **150**

Employees:

    Full Time:

    Part Time: **13**

    Salaries Paid: **\$8,129**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$79,849</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$532</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$27,253</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$41,504</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$182</b>	\$579	\$289
Per Capita Expenditures:	<b>\$277</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$14,251</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>156.45%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$64,935</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$433</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$64,935</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$387.202</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$2.581</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,906,854</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$12,712</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$92,228</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$140,272</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$615</b>	\$547	\$216
Per Capita Expenditures:	<b>\$935</b>	\$537	\$232
Operating Income (loss):	<b>-\$48,044</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>1325.62%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$1,859,473</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$12,396</b>	\$2,170	\$908



**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 11:	<b>\$260.625</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$286</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$396.895</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$359.715</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$436</b>	\$579	\$289
Per Capita Expenditures:	<b>\$395</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$37.180</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>82.79%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$297.805</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$327</b>	\$701	\$460

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18.641</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$278.287</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$280,000</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$308</b>	\$798	\$117
General Obligation Debt over EAV:	<b>1.54%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$815,783</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$896</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$415,754</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$282,831</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$457</b>	\$547	\$216
Per Capita Expenditures:	<b>\$311</b>	\$537	\$232
Operating Income (loss):	<b>\$132,923</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>335.43%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$948,706</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$1,043</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$14,714,785</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$859</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$23,246,432</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$20,843,252</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$1,357</b>	\$740	\$584
Per Capita Expenditures:	<b>\$1,217</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$2,403,180</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>74.45%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$15,517,423</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$906</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$6,974,835</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$9,236,733</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$29,194,092</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1,704</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>7.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$15,378,106</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$898</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$6,067,349</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$5,930,137</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$354</b>	\$472	\$312
Per Capita Expenditures:	<b>\$346</b>	\$426	\$290
Operating Income (loss):	<b>\$137,212</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>264.27%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$15,671,701</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$915</b>	\$1,526	\$1,178





**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2,996,500</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1,400</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$5,027,444</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,348</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$753,193</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$1,074,715</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$352</b>	\$472	\$312
Per Capita Expenditures:	<b>\$502</b>	\$426	\$290
Operating Income (loss):	<b>-\$321,522</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>466.10%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$5,009,228</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$2,340</b>	\$1,526	\$1,178



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,195,904</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$2,436</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$2,924,402</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$2,766,231</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$5,956</b>	\$579	\$289
Per Capita Expenditures:	<b>\$5,634</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$158,171</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>38.32%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$1,060,075</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$2,159</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$224,456</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$835,619</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$2,365,408	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$4,818	\$2,114	\$837
Revenue Collected During FY 11:	\$159,743	\$200,254	\$87,964
Expenditures During FY 11:	\$274,208	\$193,235	\$93,439
Per Capita Revenue:	\$325	\$547	\$216
Per Capita Expenditures:	\$558	\$537	\$232
Operating Income (loss):	-\$114,465	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	928.11%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,544,943	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$5,183	\$2,170	\$908





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$41,756,422</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$3,409</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>20.67%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,455,940</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$119</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$3,044,072</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$2,609,004</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$249</b>	\$472	\$312
Per Capita Expenditures:	<b>\$213</b>	\$426	\$290
Operating Income (loss):	<b>\$435,068</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>72.48%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,891,008</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$154</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$1,456,471</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$931</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$700,319</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$1,640,022</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$447</b>	\$740	\$584
Per Capita Expenditures:	<b>\$1,048</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$939,703</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>33.19%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$544,388</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$348</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$889,630</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>-\$345,242</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1,529,650</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$977</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,717,363</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,097</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$336,276</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$402,140</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$215</b>	\$472	\$312
Per Capita Expenditures:	<b>\$257</b>	\$426	\$290
Operating Income (loss):	<b>-\$65,864</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>410.68%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,651,499</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,055</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$900,379</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$319</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$1,117,069</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$1,106,244</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$396</b>	\$740	\$584
Per Capita Expenditures:	<b>\$392</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$10,825</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>82.37%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$911,204</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$323</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$197,899</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$713,305</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1,341,786</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$475</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,143,900</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$405</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$773,766</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$684,928</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$274</b>	\$472	\$312
Per Capita Expenditures:	<b>\$243</b>	\$426	\$290
Operating Income (loss):	<b>\$88,838</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>179.98%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,232,738</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$437</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$1,698,832</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$365</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$4,565,184</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$3,844,560</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$981</b>	\$740	\$584
Per Capita Expenditures:	<b>\$826</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$720,624</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>61.39%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$2,360,261</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$507</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,546,861</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$1,085,232</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$10,472,104</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$2,250</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>2.23%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,240,181</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$266</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$2,602,933</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$1,505,316</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$559</b>	\$472	\$312
Per Capita Expenditures:	<b>\$323</b>	\$426	\$290
Operating Income (loss):	<b>\$1,097,617</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>369.63%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$5,564,038</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,195</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$1,705,265</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$439</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$2,222,452</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$2,558,609</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$572</b>	\$740	\$584
Per Capita Expenditures:	<b>\$659</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$336,157</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>65.94%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$1,687,137</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$434</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$514,853</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$1,099,761</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$1,877,576</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$483</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$17,075,074</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$4,396</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$10,308,510</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$9,859,159</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$2,654</b>	\$472	\$312
Per Capita Expenditures:	<b>\$2,538</b>	\$426	\$290
Operating Income (loss):	<b>\$449,351</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>176.28%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$17,379,435</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$4,475</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	-\$248,756	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	-\$213	\$520	\$360
Revenue Collected During FY 11:	\$463,402	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$452,092	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$397	\$740	\$584
Per Capita Expenditures:	\$387	\$705	\$560
Revenues over (under) Expenditures:	\$11,310	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-52.34%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$236,646	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$203	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$590,482	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$474,390	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$955,000</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$818</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$2,828,971</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,424</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$964,681</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$1,046,389</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$827</b>	\$472	\$312
Per Capita Expenditures:	<b>\$897</b>	\$426	\$290
Operating Income (loss):	<b>-\$81,708</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>262.55%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$2,747,263</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$2,354</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Martinton Village**

Unit Code: **038/070/32** County: **IROQUOIS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$315,800**

Equalized Assessed Valuation: **\$3,787,717**

Population: **375**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$19,972**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$593.169</b>	<b>\$252,795</b>	<b>\$157,765</b>
Per Capita Beginning Fund Balance:	<b>\$1.582</b>	<b>\$670</b>	<b>\$454</b>
Revenue Collected During FY 11:	<b>\$124.560</b>	<b>\$229,354</b>	<b>\$114,958</b>
Expenditures During FY 11:	<b>\$87.878</b>	<b>\$213,573</b>	<b>\$105,876</b>
Per Capita Revenue:	<b>\$332</b>	<b>\$579</b>	<b>\$289</b>
Per Capita Expenditures:	<b>\$234</b>	<b>\$555</b>	<b>\$286</b>
Revenues over (under) Expenditures:	<b>\$36.682</b>	<b>\$15,782</b>	<b>\$5,397</b>
Ratio of Fund Balance to Expenditures:	<b>716.73%</b>	<b>249.66%</b>	<b>150.66%</b>
Ending Fund Balance for FY 11:	<b>\$629.851</b>	<b>\$272,815</b>	<b>\$166,641</b>
Per Capita Ending Fund Balance:	<b>\$1.680</b>	<b>\$701</b>	<b>\$460</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$3,233</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$25,142</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$43,930</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$629.851</b>	<b>\$145,523</b>	<b>\$100,546</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$255,318	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$681	\$2,114	\$837
Revenue Collected During FY 11:	\$16,217	\$200,254	\$87,964
Expenditures During FY 11:	\$74,437	\$193,235	\$93,439
Per Capita Revenue:	\$43	\$547	\$216
Per Capita Expenditures:	\$198	\$537	\$232
Operating Income (loss):	-\$58,220	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	264.78%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$197,098	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$526	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$2,596,266</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$347</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$5,022,127</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$5,879,923</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$671</b>	\$740	\$584
Per Capita Expenditures:	<b>\$785</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$857,796</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>35.07%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$2,061,945</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$275</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$2,171,702</b>	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$6,003,800</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$802</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$6,629,850</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$886</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$3,122,118</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$2,019,439</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$417</b>	\$472	\$312
Per Capita Expenditures:	<b>\$270</b>	\$426	\$290
Operating Income (loss):	<b>\$1,102,679</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>382.84%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$7,731,170</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,033</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Mascoutah City**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,287,221**

Equalized Assessed Valuation: **\$110,886,437**

Population: **7,483**

Employees:

**Full Time:** **51**

**Part Time:** **56**

**Salaries Paid:** **\$3,431,947**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>-\$1,609,707</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>-\$215</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$5,186,169</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$4,434,897</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$693</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$593</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>\$751,272</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>-21.21%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>-\$940,824</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>-\$126</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$566,450</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>-\$5,281,318</b>	<b>\$837,156</b>	<b>\$690,850</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$12,045,164</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1,610</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>6.97%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$27,210,170</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$3,636</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$10,050,439</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$8,119,261</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$1,343</b>	\$472	\$312
Per Capita Expenditures:	<b>\$1,085</b>	\$426	\$290
Operating Income (loss):	<b>\$1,931,178</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>357.75%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$29,046,344</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$3,882</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Mason Town**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,241,100**

Equalized Assessed Valuation: **\$1,606,513**

Population: **345**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$18,500**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$128,234</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$372</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$86,773</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$74,496</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$252</b>	\$579	\$289
Per Capita Expenditures:	<b>\$216</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$12,277</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>184.07%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$137,124</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$397</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$72,966</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$64,159</b>	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$266,000</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$771</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$336,292</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$975</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$405,289</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$52,912</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$1,175</b>	\$547	\$216
Per Capita Expenditures:	<b>\$153</b>	\$537	\$232
Operating Income (loss):	<b>\$352,377</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>1307.94%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$692,056</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$2,006</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$545,684</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$233</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$822,310</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$906,699</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$351</b>	\$740	\$584
Per Capita Expenditures:	<b>\$387</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$84,389</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>50.88%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$461,295</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$197</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$286,118</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$175,177</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$2,415,199</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1.031</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$1,136,412</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$485</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$688,825</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$641,732</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$294</b>	\$472	\$312
Per Capita Expenditures:	<b>\$274</b>	\$426	\$290
Operating Income (loss):	<b>\$47,093</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>184.42%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,183,505</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$505</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Matherville Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$327,500**

Equalized Assessed Valuation: **\$5,922,812**

Population: **302**

Employees:

    Full Time: **1**

    Part Time: **10**

    Salaries Paid: **\$57,412**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$171,398</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$568</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$290,278</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$237,872</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$961</b>	\$579	\$289
Per Capita Expenditures:	<b>\$788</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$52,406</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>86.10%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$204,804</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$678</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$204,804</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$201,541</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$667</b>	\$798	\$117
General Obligation Debt over EAV:	<b>3.40%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$109,444</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$362</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$141,765</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$165,799</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$469</b>	\$547	\$216
Per Capita Expenditures:	<b>\$549</b>	\$537	\$232
Operating Income (loss):	<b>-\$24,034</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>62.97%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$104,410</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$346</b>	\$2,170	\$908





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$55,721,969</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$2,931</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>6.04%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$7,628,659</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$401</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$4,903,015</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$2,973,609</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$258</b>	\$472	\$312
Per Capita Expenditures:	<b>\$156</b>	\$426	\$290
Operating Income (loss):	<b>\$1,929,406</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>321.43%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$9,558,065</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$503</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name:	Mattoon City	
Unit Code:	015/030/30	County: COLES
Fiscal Year End:	4/30/2011	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$41,843,084	
Equalized Assessed Valuation:	\$189,479,868	
Population:	18,555	
Employees:		
Full Time:	153	
Part Time:	55	
Salaries Paid:	\$8,083,050	

**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 11:	<b>\$7,758,731</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$418</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$17,512,257</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$19,962,632</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$944</b>	\$740	\$584
Per Capita Expenditures:	<b>\$1,076</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$2,450,375</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>31.94%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$6,376,415</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$344</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,243,525</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>-\$2,374,147</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$35,612,117</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1,919</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$25,006,485</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,348</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$6,989,630</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$7,032,072</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$377</b>	\$472	\$312
Per Capita Expenditures:	<b>\$379</b>	\$426	\$290
Operating Income (loss):	<b>-\$42,442</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>350.76%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$24,665,976</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,329</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Maunie Village**

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

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$47,070**

Equalized Assessed Valuation: **\$331,555**

Population: **171**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$18,109</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$106</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$27,161</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$19,030</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$159</b>	\$579	\$289
Per Capita Expenditures:	<b>\$111</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$8,131</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>138.26%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$26,310</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$154</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$26,310</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$7.321</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$43</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Mazon Village**

Unit Code: **032/055/32** County: **GRUNDY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,778,800**

Equalized Assessed Valuation: **\$18,685,045**

Population: **1,015**

Employees:

**Full Time:** **2**

**Part Time:** **2**

**Salaries Paid:** **\$198,783**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$422.109</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>\$416</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$812.195</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$627.076</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$800</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$618</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>\$185.119</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>96.83%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>\$607.228</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>\$598</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$330.593</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>\$276.635</b>	<b>\$837,156</b>	<b>\$690,850</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$152.000</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$150</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$642,101</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$633</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$395,435</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$344,702</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$390</b>	\$472	\$312
Per Capita Expenditures:	<b>\$340</b>	\$426	\$290
Operating Income (loss):	<b>\$50,733</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>201.00%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$692,834</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$683</b>	\$1,526	\$1,178



**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: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,013,945**

Equalized Assessed Valuation: **\$118,411,446**

Population: **228**

Employees:

**Full Time:** **55**

**Part Time:** **10**

**Salaries Paid:** **\$3,796,057**

**Blended Component Units**

Number Submitted = 3

911 Emergency Telephone System Board

Firefighter Pension

Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,465,847</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$6,429</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$7,581,566</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$9,632,779</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$33,252</b>	\$579	\$289
Per Capita Expenditures:	<b>\$42,249</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$2,051,213</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>1.68%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$161,525</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$708</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,398,191</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>-\$22,181,229</b>	\$145,523	\$100,546



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$36,310,029</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$159.255</b>	\$798	\$117
General Obligation Debt over EAV:	<b>27.52%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$8,709,723</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$38,201</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$7,537,845</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$7,426,330</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$33,061</b>	\$547	\$216
Per Capita Expenditures:	<b>\$32,572</b>	\$537	\$232
Operating Income (loss):	<b>\$111,515</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>129.15%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$9,591,098</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$42,066</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$110.393</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$103</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$434.403</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$478.107</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$404</b>	\$740	\$584
Per Capita Expenditures:	<b>\$445</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$43.704</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>13.95%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$66.689</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$62</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$27.916</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>-\$638.017</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2,393,552</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$2.227</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>3.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,622,124</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,509</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$399,444</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$288,587</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$372</b>	\$472	\$312
Per Capita Expenditures:	<b>\$268</b>	\$426	\$290
Operating Income (loss):	<b>\$110,857</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>600.51%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,732,981</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,612</b>	\$1,526	\$1,178



**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: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$37,421,054**

Equalized Assessed Valuation: **\$804,222,926**

Population: **27,525**

Employees:

**Full Time:** **129**

**Part Time:** **5**

**Salaries Paid:** **\$9,875,993**

**Blended Component Units**

Number Submitted = **1**

Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$2,288,346</b>	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	<b>\$83</b>	\$408	\$344
Revenue Collected During FY 11:	<b>\$18,743,125</b>	\$50,440,300	\$37,871,458
Expenditures During FY 11:	<b>\$15,343,319</b>	\$47,398,253	\$35,338,865
Per Capita Revenue:	<b>\$681</b>	\$966	\$915
Per Capita Expenditures:	<b>\$557</b>	\$910	\$864
Revenues over (under) Expenditures:	<b>\$3,399,806</b>	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	<b>32.35%</b>	51.25%	47.28%
Ending Fund Balance for FY 11:	<b>\$4,963,542</b>	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	<b>\$180</b>	\$442	\$383

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$7,283,218</b>	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	<b>\$1,947,972</b>	\$4,803,365	\$9,476,133



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$18,980,076</b>	\$80,093,952	\$52,112,479
Per Capita Debt:	<b>\$690</b>	\$1,447	\$1,211
General Obligation Debt over EAV:	<b>2.36%</b>	4.26%	3.16%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$45,567,376</b>	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,655</b>	\$1,281	\$1,058
Revenue Collected During FY 11:	<b>\$5,194,343</b>	\$19,021,231	\$10,804,782
Expenditures During FY 11:	<b>\$5,471,857</b>	\$18,785,626	\$10,275,973
Per Capita Revenue:	<b>\$189</b>	\$347	\$255
Per Capita Expenditures:	<b>\$199</b>	\$343	\$253
Operating Income (loss):	<b>-\$277,514</b>	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	<b>847.88%</b>	446.20%	397.59%
Ending Retained Earnings for FY 11:	<b>\$46,394,797</b>	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	<b>\$1,686</b>	\$1,300	\$1,050



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Less Than 1,000**

**Local Government Profile**

Unit Name: **Mc Lean Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$657,888**

Equalized Assessed Valuation: **\$10,475,321**

Population: **808**

Employees:

**Full Time:** **3**

**Part Time:** **7**

**Salaries Paid:** **\$147,989**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$385,068</b>	<b>\$252,795</b>	<b>\$157,765</b>
Per Capita Beginning Fund Balance:	<b>\$477</b>	<b>\$670</b>	<b>\$454</b>
Revenue Collected During FY 11:	<b>\$401,592</b>	<b>\$229,354</b>	<b>\$114,958</b>
Expenditures During FY 11:	<b>\$329,376</b>	<b>\$213,573</b>	<b>\$105,876</b>
Per Capita Revenue:	<b>\$497</b>	<b>\$579</b>	<b>\$289</b>
Per Capita Expenditures:	<b>\$408</b>	<b>\$555</b>	<b>\$286</b>
Revenues over (under) Expenditures:	<b>\$72,216</b>	<b>\$15,782</b>	<b>\$5,397</b>
Ratio of Fund Balance to Expenditures:	<b>138.83%</b>	<b>249.66%</b>	<b>150.66%</b>
Ending Fund Balance for FY 11:	<b>\$457,284</b>	<b>\$272,815</b>	<b>\$166,641</b>
Per Capita Ending Fund Balance:	<b>\$566</b>	<b>\$701</b>	<b>\$460</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$3,233</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$25,142</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$43,930</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$327,208</b>	<b>\$145,523</b>	<b>\$100,546</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$489,085</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$605</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$1,643,456</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,034</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$274,950</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$299,430</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$340</b>	\$547	\$216
Per Capita Expenditures:	<b>\$371</b>	\$537	\$232
Operating Income (loss):	<b>-\$24,480</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>540.69%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$1,618,976</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$2,004</b>	\$2,170	\$908





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$600.000</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$224</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$3,738,744</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,397</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$5,070,369</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$3,975,457</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$1,894</b>	\$472	\$312
Per Capita Expenditures:	<b>\$1,485</b>	\$426	\$290
Operating Income (loss):	<b>\$1,094,912</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>107.88%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$4,288,596</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,602</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Mc Nabb Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,935,200**

Equalized Assessed Valuation: **\$4,846,077**

Population: **310**

Employees:

    Full Time:

    Part Time: **22**

    Salaries Paid: **\$47,058**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$158,991</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$513</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$119,193</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$106,853</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$384</b>	\$579	\$289
Per Capita Expenditures:	<b>\$345</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$12,340</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>211.42%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$225,912</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$729</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$99,275</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$126,637</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1,210,824</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$3,906</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$590,685</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,905</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$1,248,918</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$91,741</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$4,029</b>	\$547	\$216
Per Capita Expenditures:	<b>\$296</b>	\$537	\$232
Operating Income (loss):	<b>\$1,157,177</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>1845.72%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$1,693,281</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$5,462</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Mechanicsburg Village**

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

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$386,440**

Equalized Assessed Valuation: **\$4,137,476**

Population: **451**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$17,520**

**Blended Component Units**

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

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$66,682</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$148</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$374,179</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$349,791</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$830</b>	\$579	\$289
Per Capita Expenditures:	<b>\$776</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$24,388</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>26.04%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$91,070</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$202</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$27,788</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>-\$129,335</b>	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$192.617</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$427</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**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 11:	<b>\$102,450</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$585</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$24,062</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$19,654</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$137</b>	\$579	\$289
Per Capita Expenditures:	<b>\$112</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$4,408</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>543.70%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$106,858</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$611</b>	\$701	\$460

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$106,858</b>	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$79,000</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$451</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$218,207</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,247</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$27,223</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$36,409</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$156</b>	\$547	\$216
Per Capita Expenditures:	<b>\$208</b>	\$537	\$232
Operating Income (loss):	<b>-\$9,186</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>574.09%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$209,021</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$1,194</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Medora Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$552,285**

Equalized Assessed Valuation: **\$2,479,597**

Population: **500**

Employees:

**Full Time:** **2**

**Part Time:** **2**

**Salaries Paid:** **\$61,157**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$153,808</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$308</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$114,471</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$109,967</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$229</b>	\$579	\$289
Per Capita Expenditures:	<b>\$220</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$4,504</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>143.96%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$158,312</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$317</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$158,312</b>	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$105,000</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$210</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$1,103,109</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,206</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$188,350</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$261,278</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$377</b>	\$547	\$216
Per Capita Expenditures:	<b>\$523</b>	\$537	\$232
Operating Income (loss):	<b>-\$72,928</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>394.29%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$1,030,181</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$2,060</b>	\$2,170	\$908





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$80,343,916</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$3.691</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>7.35%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$33,863,072</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,556</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$19,037,771</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$11,698,867</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$875</b>	\$472	\$312
Per Capita Expenditures:	<b>\$537</b>	\$426	\$290
Operating Income (loss):	<b>\$7,338,904</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>350.03%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$40,948,968</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,881</b>	\$1,526	\$1,178



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$376.878</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$834</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$135.158</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$155.107</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$299</b>	\$579	\$289
Per Capita Expenditures:	<b>\$343</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$19,949</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>230.12%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$356.929</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$790</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$356.929</b>	\$145,523	\$100,546



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$390,000</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$863</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$123,174</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$273</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$122,408</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$124,886</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$271</b>	\$547	\$216
Per Capita Expenditures:	<b>\$276</b>	\$537	\$232
Operating Income (loss):	<b>-\$2,478</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>96.64%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$120,696</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$267</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Mendon Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$253,225**

Equalized Assessed Valuation: **\$6,088,506**

Population: **900**

Employees:

**Full Time:** **1**

**Part Time:** **3**

**Salaries Paid:** **\$96,572**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$440,695</b>	<b>\$252,795</b>	<b>\$157,765</b>
Per Capita Beginning Fund Balance:	<b>\$490</b>	<b>\$670</b>	<b>\$454</b>
Revenue Collected During FY 11:	<b>\$225,590</b>	<b>\$229,354</b>	<b>\$114,958</b>
Expenditures During FY 11:	<b>\$193,042</b>	<b>\$213,573</b>	<b>\$105,876</b>
Per Capita Revenue:	<b>\$251</b>	<b>\$579</b>	<b>\$289</b>
Per Capita Expenditures:	<b>\$214</b>	<b>\$555</b>	<b>\$286</b>
Revenues over (under) Expenditures:	<b>\$32,548</b>	<b>\$15,782</b>	<b>\$5,397</b>
Ratio of Fund Balance to Expenditures:	<b>245.15%</b>	<b>249.66%</b>	<b>150.66%</b>
Ending Fund Balance for FY 11:	<b>\$473,243</b>	<b>\$272,815</b>	<b>\$166,641</b>
Per Capita Ending Fund Balance:	<b>\$526</b>	<b>\$701</b>	<b>\$460</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$3,233</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$25,142</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$5,652</b>	<b>\$43,930</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$467,591</b>	<b>\$145,523</b>	<b>\$100,546</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$1,108,150	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,231	\$2,114	\$837
Revenue Collected During FY 11:	\$266,730	\$200,254	\$87,964
Expenditures During FY 11:	\$167,555	\$193,235	\$93,439
Per Capita Revenue:	\$296	\$547	\$216
Per Capita Expenditures:	\$186	\$537	\$232
Operating Income (loss):	\$99,175	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	720.55%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,207,325	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,341	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$3,093,923</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$420</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$7,571,427</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$7,143,554</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$1,027</b>	\$740	\$584
Per Capita Expenditures:	<b>\$969</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$427,873</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>51.29%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$3,664,133</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$497</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$45,457	\$
Total Unreserved Funds:	<b>\$</b>	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$141,011</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$3,567,616</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$6,278,094</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$852</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.35%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$5,696,101</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$773</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$3,393,348</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$2,562,960</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$460</b>	\$472	\$312
Per Capita Expenditures:	<b>\$348</b>	\$426	\$290
Operating Income (loss):	<b>\$830,388</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>254.65%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$6,526,489</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$885</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Menominee Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$90,000**

Equalized Assessed Valuation: **\$**

Population: **248**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$6,803**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$72,144</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$291</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$47,236</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$37,109</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$190</b>	\$579	\$289
Per Capita Expenditures:	<b>\$150</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$10,127</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>221.70%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$82,271</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$332</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	<b>\$586,976</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Meredosia Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$731,500**

Equalized Assessed Valuation: **\$6,003,910**

Population: **1,041**

Employees:

**Full Time:** **3**

**Part Time:** **2**

**Salaries Paid:** **\$166,097**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$524,559</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>\$504</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$347,921</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$300,151</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$334</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$288</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>\$47,770</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>186.71%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>\$560,415</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>\$538</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$34,697</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>\$512,614</b>	<b>\$837,156</b>	<b>\$690,850</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$539.809</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$519</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>5.09%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$1,272,741</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,223</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$206,277</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$209,921</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$198</b>	\$472	\$312
Per Capita Expenditures:	<b>\$202</b>	\$426	\$290
Operating Income (loss):	<b>-\$3,644</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>604.56%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,269,097</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,219</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Merrionette Park Village**

Unit Code: **016/355/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,675,326**

Equalized Assessed Valuation: **\$58,893,949**

Population: **1,900**

Employees:

**Full Time:**

**Part Time:** **103**

**Salaries Paid:** **\$1,041,885**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$504,503</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>\$266</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$1,959,395</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$2,106,857</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$1,031</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$1,109</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>-\$147,462</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>21.64%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>\$455,847</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>\$240</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$386,477</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>\$379,304</b>	<b>\$837,156</b>	<b>\$690,850</b>



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$454,538</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$239</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.61%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$1,345,171</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$708</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$544,484</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$309,312</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$287</b>	\$472	\$312
Per Capita Expenditures:	<b>\$163</b>	\$426	\$290
Operating Income (loss):	<b>\$235,172</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>510.92%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,580,343</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$832</b>	\$1,526	\$1,178





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$3,088,683</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$849</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$3,659,785</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,007</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,060,046</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$1,029,036</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$292</b>	\$472	\$312
Per Capita Expenditures:	<b>\$283</b>	\$426	\$290
Operating Income (loss):	<b>\$31,010</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>362.92%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$3,734,560</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,027</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Metcalf Village**

Unit Code: **023/030/32** County: **EDGAR**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$148,510**

Equalized Assessed Valuation: **\$458,164**

Population: **213**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$12,725**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$77,185</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$362</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$48,319</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$44,534</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$227</b>	\$579	\$289
Per Capita Expenditures:	<b>\$209</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$3,785</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>180.69%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$80,470</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$378</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$19,015</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$61,455</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$16,541</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$78</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$15,304</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$72</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$42,915</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$36,297</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$201</b>	\$547	\$216
Per Capita Expenditures:	<b>\$170</b>	\$537	\$232
Operating Income (loss):	<b>\$6,618</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>61.77%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$22,422</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$105</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1,000 and 25,000**

**Local Government Profile**

Unit Name: **Metropolis City**

Unit Code: **061/020/30** County: **MASSAC**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$49,171,180**

Equalized Assessed Valuation: **\$61,975,770**

Population: **6,537**

Employees:

    Full Time: **100**

    Part Time: **44**

    Salaries Paid: **\$5,041,931**

**Blended Component Units**

Number Submitted = 2

Foreign Fire Insurance Board

Municipal Airport

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$11,620,455</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>\$1,778</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$10,519,658</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$10,725,166</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$1,609</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$1,641</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>-\$205,508</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>97.23%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>\$10,428,578</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>\$1,595</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,285,596</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>\$8,479,952</b>	<b>\$837,156</b>	<b>\$690,850</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$11,320,000</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1,732</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$27,451,705</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$4,199</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$11,788,003</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$11,745,510</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$1,803</b>	\$472	\$312
Per Capita Expenditures:	<b>\$1,797</b>	\$426	\$290
Operating Income (loss):	<b>\$42,493</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>234.06%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$27,491,318</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$4,205</b>	\$1,526	\$1,178



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$5,375,967</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$8,960</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$2,863,584</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$2,157,086</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$4,773</b>	\$579	\$289
Per Capita Expenditures:	<b>\$3,595</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$706,498</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>274.66%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$5,924,556</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$9,874</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$679,046</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$5,674,822</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$8,880,000</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$14,800</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**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**

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

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$249,074</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$574</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$72,778</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$83,353</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$168</b>	\$579	\$289
Per Capita Expenditures:	<b>\$192</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$10,575</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>261.06%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$217,599</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$501</b>	\$701	\$460

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$61,416</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$156,183</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$138,207</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$318</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$44,304</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$56,959</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$102</b>	\$547	\$216
Per Capita Expenditures:	<b>\$131</b>	\$537	\$232
Operating Income (loss):	<b>-\$12,655</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>257.12%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$146,452</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$337</b>	\$2,170	\$908





**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$23,204,760</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1,704</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$3,867,531</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$284</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$2,833,643</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$2,559,294</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$208</b>	\$472	\$312
Per Capita Expenditures:	<b>\$188</b>	\$426	\$290
Operating Income (loss):	<b>\$274,349</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>153.08%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$3,917,817</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$288</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Milan Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,289,900**

Equalized Assessed Valuation: **\$72,985,619**

Population: **5,195**

Employees:

**Full Time:** **37**

**Part Time:** **21**

**Salaries Paid:** **\$2,323,444**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,440,035</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$277</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$6,262,528</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$5,897,881</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$1,205</b>	\$740	\$584
Per Capita Expenditures:	<b>\$1,135</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$364,647</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>29.97%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$1,767,507</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$340</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$45,457	\$
Total Unreserved Funds:	<b>\$</b>	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,683,188</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$723,340</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$14,576,380</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$2,806</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$5,002,838</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$963</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,406,578</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$1,871,481</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$271</b>	\$472	\$312
Per Capita Expenditures:	<b>\$360</b>	\$426	\$290
Operating Income (loss):	<b>-\$464,903</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>244.59%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$4,577,404</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$881</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$99,136</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$72</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$445,543</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$447,946</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$325</b>	\$740	\$584
Per Capita Expenditures:	<b>\$327</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$2,403</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>21.59%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$96,733</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$71</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$45,457	\$
Total Unreserved Funds:	<b>\$96,733</b>	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$</b>	<b>\$8,583,251</b>	<b>\$2,594,486</b>
Per Capita Debt:	<b>\$</b>	<b>\$1,301</b>	<b>\$617</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.80%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$744,706</b>	<b>\$9,133,149</b>	<b>\$3,372,320</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$544</b>	<b>\$1,428</b>	<b>\$1,096</b>
Revenue Collected During FY 11:	<b>\$1,093,094</b>	<b>\$2,662,250</b>	<b>\$1,182,408</b>
Expenditures During FY 11:	<b>\$918,788</b>	<b>\$2,501,260</b>	<b>\$1,107,129</b>
Per Capita Revenue:	<b>\$798</b>	<b>\$472</b>	<b>\$312</b>
Per Capita Expenditures:	<b>\$671</b>	<b>\$426</b>	<b>\$290</b>
Operating Income (loss):	<b>\$174,306</b>	<b>\$160,990</b>	<b>\$22,635</b>
Ratio of Retained Earnings to Expenditures:	<b>100.02%</b>	<b>411.72%</b>	<b>349.23%</b>
Ending Retained Earnings for FY 11:	<b>\$919,012</b>	<b>\$9,497,869</b>	<b>\$3,598,030</b>
Per Capita Ending Retained Earnings:	<b>\$671</b>	<b>\$1,526</b>	<b>\$1,178</b>



**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 11:	<b>\$133.159</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$533</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$46.763</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$43.944</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$187</b>	\$579	\$289
Per Capita Expenditures:	<b>\$176</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$2.819</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>306.48%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$134.679</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$539</b>	\$701	\$460

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$93.057</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$92,978</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$372</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$867,932</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$3,472</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$76,693</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$101,784</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$307</b>	\$547	\$216
Per Capita Expenditures:	<b>\$407</b>	\$537	\$232
Operating Income (loss):	<b>-\$25,091</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>828.07%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$842,841</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$3,371</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Millbrook Village**

Unit Code: **047/012/32** County: **KENDALL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$139,355**

Equalized Assessed Valuation: **\$9,097,003**

Population: **375**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$5,710**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$314,590</b>	<b>\$252,795</b>	<b>\$157,765</b>
Per Capita Beginning Fund Balance:	<b>\$839</b>	<b>\$670</b>	<b>\$454</b>
Revenue Collected During FY 11:	<b>\$78,885</b>	<b>\$229,354</b>	<b>\$114,958</b>
Expenditures During FY 11:	<b>\$109,058</b>	<b>\$213,573</b>	<b>\$105,876</b>
Per Capita Revenue:	<b>\$210</b>	<b>\$579</b>	<b>\$289</b>
Per Capita Expenditures:	<b>\$291</b>	<b>\$555</b>	<b>\$286</b>
Revenues over (under) Expenditures:	<b>-\$30,173</b>	<b>\$15,782</b>	<b>\$5,397</b>
Ratio of Fund Balance to Expenditures:	<b>260.79%</b>	<b>249.66%</b>	<b>150.66%</b>
Ending Fund Balance for FY 11:	<b>\$284,417</b>	<b>\$272,815</b>	<b>\$166,641</b>
Per Capita Ending Fund Balance:	<b>\$758</b>	<b>\$701</b>	<b>\$460</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$3,233</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$25,142</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$99,763</b>	<b>\$43,930</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$184,654</b>	<b>\$145,523</b>	<b>\$100,546</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$184,382</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$181</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$391,999</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$462,871</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$386</b>	\$740	\$584
Per Capita Expenditures:	<b>\$456</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$70,872</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>43.26%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$200,236</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$197</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$500,303</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$61,713</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1,648,687</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1,623</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,699,862</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,673</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$380,613</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$390,831</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$375</b>	\$472	\$312
Per Capita Expenditures:	<b>\$385</b>	\$426	\$290
Operating Income (loss):	<b>-\$10,218</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>409.29%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,599,644</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,574</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Millington Village**

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

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$353,026**

Equalized Assessed Valuation: **\$4,140,144**

Population: **595**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$11,657**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	\$	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$	\$670	\$454
Revenue Collected During FY 11:	<b>\$87,904</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$91,537</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$148</b>	\$579	\$289
Per Capita Expenditures:	<b>\$154</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$3,633</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>-3.97%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>-\$3,633</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>-\$6</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$8,361,465</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$2,497</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$5,328,411</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,592</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,489,216</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$1,539,317</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$445</b>	\$472	\$312
Per Capita Expenditures:	<b>\$460</b>	\$426	\$290
Operating Income (loss):	<b>-\$50,101</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>343.75%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$5,291,354</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,580</b>	\$1,526	\$1,178



**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 11:	<b>\$136.020</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$502</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$59.287</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$90.376</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$219</b>	\$579	\$289
Per Capita Expenditures:	<b>\$333</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$31.089</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>115.12%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$104.040</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$384</b>	\$701	\$460

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$114.116</b>	\$145,523	\$100,546



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$634,416	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,341	\$2,114	\$837
Revenue Collected During FY 11:	\$71,194	\$200,254	\$87,964
Expenditures During FY 11:	\$80,950	\$193,235	\$93,439
Per Capita Revenue:	\$263	\$547	\$216
Per Capita Expenditures:	\$299	\$537	\$232
Operating Income (loss):	-\$9,756	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	772.76%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$625,551	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,308	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Mineral Village**

Unit Code: **006/070/32** County: **BUREAU**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$303,290**

Equalized Assessed Valuation: **\$1,529,638**

Population: **272**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$13,920**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$159,353</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$586</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$76,892</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$61,048</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$283</b>	\$579	\$289
Per Capita Expenditures:	<b>\$224</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$15,844</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>290.05%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$177,072</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$651</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$38,182</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$138,892</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$31,826	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$117	\$2,114	\$837
Revenue Collected During FY 11:	\$42,616	\$200,254	\$87,964
Expenditures During FY 11:	\$41,420	\$193,235	\$93,439
Per Capita Revenue:	\$157	\$547	\$216
Per Capita Expenditures:	\$152	\$537	\$232
Operating Income (loss):	\$1,196	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	104.92%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$43,459	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$160	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Minier Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,474,106**

Equalized Assessed Valuation: **\$18,996,583**

Population: **1,255**

Employees:

**Full Time:** **6**

**Part Time:** **3**

**Salaries Paid:** **\$372,309**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$661,242</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>\$527</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$563,646</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$578,253</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$449</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$461</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>-\$14,607</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>112.37%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>\$649,778</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>\$518</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$163,824</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>\$661,994</b>	<b>\$837,156</b>	<b>\$690,850</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$24.886</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$20</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,510,814</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,204</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$279,932</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$311,058</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$223</b>	\$472	\$312
Per Capita Expenditures:	<b>\$248</b>	\$426	\$290
Operating Income (loss):	<b>-\$31,126</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>474.68%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,476,545</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,177</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$1,812,419</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$748</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$1,574,878</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$1,447,292</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$650</b>	\$740	\$584
Per Capita Expenditures:	<b>\$598</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$127,586</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>130.73%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$1,892,080</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$781</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$45,457	\$
Total Unreserved Funds:	<b>\$</b>	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$23,765</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$2,014,279</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$772.145</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$319</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>1.66%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,297,760</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$949</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$764,048</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$641,597</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$315</b>	\$472	\$312
Per Capita Expenditures:	<b>\$265</b>	\$426	\$290
Operating Income (loss):	<b>\$122,451</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>376.98%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$2,418,708</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$999</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Minooka Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,032,471**

Equalized Assessed Valuation: **\$331,269,709**

Population: **10,924**

Employees:

**Full Time:** **41**

**Part Time:** **38**

**Salaries Paid:** **\$2,644,472**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$8,173,103</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$748</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$7,076,161</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$6,440,016</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$648</b>	\$740	\$584
Per Capita Expenditures:	<b>\$590</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$636,145</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>126.96%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$8,176,007</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$748</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$6,807,865</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$6,846,823</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$15,668,314</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1,434</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,546,715</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$142</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,885,546</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$1,353,697</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$173</b>	\$472	\$312
Per Capita Expenditures:	<b>\$124</b>	\$426	\$290
Operating Income (loss):	<b>\$531,849</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>-71.94%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>-\$973,876</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>-\$89</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Modesto Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

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

Equalized Assessed Valuation: **\$1,757,143**

Population: **300**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$12,568**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$186,376</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$621</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$68,495</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$93,653</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$228</b>	\$579	\$289
Per Capita Expenditures:	<b>\$312</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$25,158</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>172.14%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$161,218</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$537</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$161,218</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$180,940</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$603</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$367,233</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,224</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$41,212</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$67,306</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$137</b>	\$547	\$216
Per Capita Expenditures:	<b>\$224</b>	\$537	\$232
Operating Income (loss):	<b>-\$26,094</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>506.85%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$341,139</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$1,137</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Mokena Village**

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

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$21,643,040**

Equalized Assessed Valuation: **\$789,156,917**

Population: **18,740**

Employees:

**Full Time:** **76**

**Part Time:** **2**

**Salaries Paid:** **\$5,620,835**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$2,222,017</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$119</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$9,677,567</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$8,743,383</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$516</b>	\$740	\$584
Per Capita Expenditures:	<b>\$467</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$934,184</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>36.10%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$3,156,201</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$168</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$45,457	\$
Total Unreserved Funds:	<b>\$</b>	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,176,658</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$4,889,703</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$12,832,626</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$685</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>1.33%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$21,911,062</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,169</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$7,105,866</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$7,139,677</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$379</b>	\$472	\$312
Per Capita Expenditures:	<b>\$381</b>	\$426	\$290
Operating Income (loss):	<b>-\$33,811</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>434.33%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$31,009,707</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,655</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$11,824,090</b>	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	<b>\$272</b>	\$408	\$344
Revenue Collected During FY 11:	<b>\$58,970,133</b>	\$50,440,300	\$37,871,458
Expenditures During FY 11:	<b>\$62,062,199</b>	\$47,398,253	\$35,338,865
Per Capita Revenue:	<b>\$1,356</b>	\$966	\$915
Per Capita Expenditures:	<b>\$1,427</b>	\$910	\$864
Revenues over (under) Expenditures:	<b>-\$3,092,066</b>	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	<b>20.28%</b>	51.25%	47.28%
Ending Fund Balance for FY 11:	<b>\$12,587,349</b>	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	<b>\$289</b>	\$442	\$383

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,947,408</b>	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	<b>-\$4,605,803</b>	\$4,803,365	\$9,476,133



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$91,101,274</b>	\$80,093,952	\$52,112,479
Per Capita Debt:	<b>\$2.095</b>	\$1,447	\$1,211
General Obligation Debt over EAV:	<b>8.38%</b>	4.26%	3.16%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$76,715,209</b>	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,764</b>	\$1,281	\$1,058
Revenue Collected During FY 11:	<b>\$15,164,662</b>	\$19,021,231	\$10,804,782
Expenditures During FY 11:	<b>\$14,105,951</b>	\$18,785,626	\$10,275,973
Per Capita Revenue:	<b>\$349</b>	\$347	\$255
Per Capita Expenditures:	<b>\$324</b>	\$343	\$253
Operating Income (loss):	<b>\$1,058,711</b>	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	<b>551.15%</b>	446.20%	397.59%
Ending Retained Earnings for FY 11:	<b>\$77,745,206</b>	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	<b>\$1,788</b>	\$1,300	\$1,050



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$12,937</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$4</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$1,555,744</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$1,610,849</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$471</b>	\$740	\$584
Per Capita Expenditures:	<b>\$488</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$55,105</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>-2.26%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>-\$36,340</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>-\$11</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$158,328</b>	\$45,457	\$
Total Unreserved Funds:	<b>-\$194,668</b>	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$450.000</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$136</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$4,543,855</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,377</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,179,960</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$1,255,613</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$358</b>	\$472	\$312
Per Capita Expenditures:	<b>\$380</b>	\$426	\$290
Operating Income (loss):	<b>-\$75,653</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>356.49%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$4,476,157</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,356</b>	\$1,526	\$1,178





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$7,183,558</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1,607</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>1.78%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$5,197,412</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,163</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,522,227</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$1,498,532</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$341</b>	\$472	\$312
Per Capita Expenditures:	<b>\$335</b>	\$426	\$290
Operating Income (loss):	<b>\$23,695</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>412.48%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$6,181,107</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,383</b>	\$1,526	\$1,178





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$28,343,772</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$3.066</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>19.36%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$21,773,721</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,355</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$4,845,340</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$4,127,402</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$524</b>	\$472	\$312
Per Capita Expenditures:	<b>\$446</b>	\$426	\$290
Operating Income (loss):	<b>\$717,938</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>527.60%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$21,776,340</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$2,356</b>	\$1,526	\$1,178



**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: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$478,700**

Equalized Assessed Valuation: **\$7,674,331**

Population: **494**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$17,675**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$263.874</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$534</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$150.714</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$151.565</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$305</b>	\$579	\$289
Per Capita Expenditures:	<b>\$307</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$851</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>173.54%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$263.023</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$532</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$263.023</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$5,060,122</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$274</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$10,151,029</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$9,194,097</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$551</b>	\$740	\$584
Per Capita Expenditures:	<b>\$499</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$956,932</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>65.44%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$6,017,054</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$326</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$45,457	\$
Total Unreserved Funds:	<b>\$</b>	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$3,226,346</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$2,190,183</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$18,402,699</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$998</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.53%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$27,122,741</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,471</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$3,582,980</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$4,108,643</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$194</b>	\$472	\$312
Per Capita Expenditures:	<b>\$223</b>	\$426	\$290
Operating Income (loss):	<b>-\$525,663</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>694.07%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$28,516,745</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,547</b>	\$1,526	\$1,178





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$4,539,678</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$818</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>4.24%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,757,379</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$497</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,165,154</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$1,242,678</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$210</b>	\$472	\$312
Per Capita Expenditures:	<b>\$224</b>	\$426	\$290
Operating Income (loss):	<b>-\$77,524</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>213.13%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$2,648,555</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$477</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Montrose Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$694,200**

Equalized Assessed Valuation: **\$1,910,742**

Population: **259**

Employees:

**Full Time:** **1**

**Part Time:** **11**

**Salaries Paid:** **\$40,742**

**Blended Component Units**

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

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$187,036</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$722</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$135,053</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$103,281</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$521</b>	\$579	\$289
Per Capita Expenditures:	<b>\$399</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$31,772</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>211.86%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$218,808</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$845</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$218,808</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$201,250</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$777</b>	\$798	\$117
General Obligation Debt over EAV:	<b>2.16%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,628,027</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$6,286</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$71,496</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$109,209</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$276</b>	\$547	\$216
Per Capita Expenditures:	<b>\$422</b>	\$537	\$232
Operating Income (loss):	<b>-\$37,713</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>1456.21%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$1,590,314</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$6,140</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$14,217,844</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$1.043</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$15,864,433</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$14,006,817</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$1.163</b>	\$740	\$584
Per Capita Expenditures:	<b>\$1.027</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$1,857,616</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>118.34%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$16,575,460</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$1,216</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,414,209</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$7,955,864</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$7.628.704</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$559</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$34,697,952</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,545</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$3,761,258</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$4,265,376</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$276</b>	\$472	\$312
Per Capita Expenditures:	<b>\$313</b>	\$426	\$290
Operating Income (loss):	<b>-\$504,118</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>801.66%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$34,193,834</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$2,508</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$1,213,439</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$282</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$2,927,663</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$2,564,595</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$680</b>	\$740	\$584
Per Capita Expenditures:	<b>\$595</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$363,068</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>55.01%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$1,410,704</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$328</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$634,282</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$815,099</b>	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$3,048,019</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$708</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>5.84%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,367,711</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$550</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,154,050</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$859,165</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$268</b>	\$472	\$312
Per Capita Expenditures:	<b>\$199</b>	\$426	\$290
Operating Income (loss):	<b>\$294,885</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>336.35%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$2,889,764</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$671</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Morrisonville Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,073,200**

Equalized Assessed Valuation: **\$8,548,110**

Population: **1,068**

Employees:

**Full Time:** **6**

**Part Time:** **15**

**Salaries Paid:** **\$219,808**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$231,068</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>\$216</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$382,302</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$386,210</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$358</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$362</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>-\$3,908</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>58.82%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>\$227,160</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>\$213</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$113,918</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>\$113,242</b>	<b>\$837,156</b>	<b>\$690,850</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$17.840</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$17</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,387,233</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,299</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$363,564</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$330,375</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$340</b>	\$472	\$312
Per Capita Expenditures:	<b>\$309</b>	\$426	\$290
Operating Income (loss):	<b>\$33,189</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>429.94%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,420,422</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,330</b>	\$1,526	\$1,178





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$3,325,214</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$204</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$43,764,278</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,690</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$15,273,975</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$12,379,799</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$939</b>	\$472	\$312
Per Capita Expenditures:	<b>\$761</b>	\$426	\$290
Operating Income (loss):	<b>\$2,894,176</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>361.14%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$44,708,297</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$2,748</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$8,215,767</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$353</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$24,322,002</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$24,177,372</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$1,045</b>	\$740	\$584
Per Capita Expenditures:	<b>\$1,039</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$144,630</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>34.70%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$8,389,975</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$361</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,645,390</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>-\$18,379,105</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$28,253,291</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1.214</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>2.77%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$4,021,441</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$173</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$7,930,671</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$7,189,536</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$341</b>	\$472	\$312
Per Capita Expenditures:	<b>\$309</b>	\$426	\$290
Operating Income (loss):	<b>\$741,135</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>68.16%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$4,900,510</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$211</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Mound Station Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

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

Equalized Assessed Valuation: **\$603,453**

Population: **118**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$5,465**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$66,405</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$563</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$24,392</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$27,136</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$207</b>	\$579	\$289
Per Capita Expenditures:	<b>\$230</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$2,744</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>234.60%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$63,661</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$540</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,269</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$62,392</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$24,301	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$206	\$2,114	\$837
Revenue Collected During FY 11:	\$20,098	\$200,254	\$87,964
Expenditures During FY 11:	\$15,486	\$193,235	\$93,439
Per Capita Revenue:	\$170	\$547	\$216
Per Capita Expenditures:	\$131	\$537	\$232
Operating Income (loss):	\$4,612	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	185.32%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$28,698	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$243	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Mounds City**

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

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,421,065**

Equalized Assessed Valuation: **\$2,569,965**

Population: **810**

Employees:

**Full Time:** **7**

**Part Time:** **39**

**Salaries Paid:** **\$302,106**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$137,345</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$170</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$615,378</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$552,777</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$760</b>	\$579	\$289
Per Capita Expenditures:	<b>\$682</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$62,601</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>50.69%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$280,202</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$346</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$60,073</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$220,128</b>	\$145,523	\$100,546



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$586,046</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$724</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$695,863</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$859</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$438,622</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$498,323</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$542</b>	\$547	\$216
Per Capita Expenditures:	<b>\$615</b>	\$537	\$232
Operating Income (loss):	<b>-\$59,701</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>125.65%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$626,162</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$773</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Moweaqua Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,493,050**

Equalized Assessed Valuation: **\$19,322,746**

Population: **1,828**

Employees:

**Full Time:** **12**

**Part Time:** **38**

**Salaries Paid:** **\$522,355**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$854,418</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>\$467</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$742,156</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$615,165</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$406</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$337</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>\$126,991</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>160.43%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>\$986,909</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>\$540</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$567,723</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>\$419,186</b>	<b>\$837,156</b>	<b>\$690,850</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$1,515,000</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$829</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>7.84%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$2,769,815</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,515</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,070,569</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$867,329</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$586</b>	\$472	\$312
Per Capita Expenditures:	<b>\$474</b>	\$426	\$290
Operating Income (loss):	<b>\$203,240</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>342.78%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$2,973,055</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,626</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Mt. Auburn Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$595,950**

Equalized Assessed Valuation: **\$4,623,002**

Population: **480**

Employees:

**Full Time:** **1**

**Part Time:** **13**

**Salaries Paid:** **\$70,683**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$146,248</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$305</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$120,749</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$113,843</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$252</b>	\$579	\$289
Per Capita Expenditures:	<b>\$237</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$6,906</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>134.53%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$153,154</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$319</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$29,020</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$124,134</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$335,927	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$700	\$2,114	\$837
Revenue Collected During FY 11:	\$83,211	\$200,254	\$87,964
Expenditures During FY 11:	\$117,163	\$193,235	\$93,439
Per Capita Revenue:	\$173	\$547	\$216
Per Capita Expenditures:	\$244	\$537	\$232
Operating Income (loss):	-\$33,952	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	257.74%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$301,975	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$629	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$2,327,974</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$316</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$4,293,561</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$4,483,888</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$583</b>	\$740	\$584
Per Capita Expenditures:	<b>\$609</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$190,327</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>63.64%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$2,853,647</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$388</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$45,457	\$
Total Unreserved Funds:	<b>\$</b>	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$3,145,449</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2,341,472</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$318</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.10%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$5,656,075</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$768</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$2,899,883</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$3,018,798</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$394</b>	\$472	\$312
Per Capita Expenditures:	<b>\$410</b>	\$426	\$290
Operating Income (loss):	<b>-\$118,915</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>183.42%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$5,537,160</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$752</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$507.811</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$308</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$965.078</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$899.056</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$585</b>	\$740	\$584
Per Capita Expenditures:	<b>\$545</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$66.022</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>67.44%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$606.333</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$368</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$670.731</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$3,934,458</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$2,386</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,083,475</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$657</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$608,967</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$694,283</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$369</b>	\$472	\$312
Per Capita Expenditures:	<b>\$421</b>	\$426	\$290
Operating Income (loss):	<b>-\$85,316</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>153.94%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,068,795</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$648</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Mt. Clare Village**

Unit Code: **056/075/32** County: **MACOUPIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$568,737**

Equalized Assessed Valuation: **\$2,957,142**

Population: **300**

Employees:

**Full Time:** **3**

**Part Time:** **9**

**Salaries Paid:** **\$55,933**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$245,585</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$819</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$247,148</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$172,504</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$824</b>	\$579	\$289
Per Capita Expenditures:	<b>\$575</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$74,644</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>174.91%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$301,729</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$1,006</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$302,228</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$46.253</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$154</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$633,892</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,113</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$81,989</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$113,589</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$273</b>	\$547	\$216
Per Capita Expenditures:	<b>\$379</b>	\$537	\$232
Operating Income (loss):	<b>-\$31,600</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>546.52%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$620,792</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$2,069</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Mt. Erie Village**

Unit Code: **096/040/32** County: **WAYNE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$87,715**

Equalized Assessed Valuation: **\$525,417**

Population: **105**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$11,733**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$16,427</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$156</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$18,884</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$19,972</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$180</b>	\$579	\$289
Per Capita Expenditures:	<b>\$190</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$1,088</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>76.80%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$15,339</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$146</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$9,978</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$5,361</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$119,246	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,136	\$2,114	\$837
Revenue Collected During FY 11:	\$21,480	\$200,254	\$87,964
Expenditures During FY 11:	\$27,624	\$193,235	\$93,439
Per Capita Revenue:	\$205	\$547	\$216
Per Capita Expenditures:	\$263	\$537	\$232
Operating Income (loss):	-\$6,144	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	409.43%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$113,102	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,077	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Mt. Morris Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,549,600**

Equalized Assessed Valuation: **\$34,980,252**

Population: **3,013**

Employees:

**Full Time:** **11**

**Part Time:** **10**

**Salaries Paid:** **\$737,789**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$677,770</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$225</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$1,325,162</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$1,223,392</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$440</b>	\$740	\$584
Per Capita Expenditures:	<b>\$406</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$101,770</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>67.93%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$831,040</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$276</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$45,457	\$
Total Unreserved Funds:	<b>\$</b>	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$292,126</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$538,914</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$655.409</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$218</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$6,618,191</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,197</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,060,073</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$770,821</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$352</b>	\$472	\$312
Per Capita Expenditures:	<b>\$256</b>	\$426	\$290
Operating Income (loss):	<b>\$289,252</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>889.43%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$6,855,943</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$2,275</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$341,589</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$163</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$1,160,047</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$1,261,388</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$553</b>	\$740	\$584
Per Capita Expenditures:	<b>\$601</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$101,341</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>18.81%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$237,248</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$113</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$114,175</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$83,073</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$550.000</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$262</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>2.98%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$1,458,607</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$695</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$715,656</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$704,052</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$341</b>	\$472	\$312
Per Capita Expenditures:	<b>\$335</b>	\$426	\$290
Operating Income (loss):	<b>\$11,604</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>212.80%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,498,211</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$714</b>	\$1,526	\$1,178



**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: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$100,152,355**

Equalized Assessed Valuation: **\$1,834,680,507**

Population: **54,167**

Employees:

**Full Time:** **306**

**Part Time:** **25**

**Salaries Paid:** **\$25,560,810**

**Blended Component Units**

Number Submitted = 2

Firefighters' Pension

Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$12,683,722</b>	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	<b>\$234</b>	\$408	\$344
Revenue Collected During FY 11:	<b>\$47,459,062</b>	\$50,440,300	\$37,871,458
Expenditures During FY 11:	<b>\$46,493,900</b>	\$47,398,253	\$35,338,865
Per Capita Revenue:	<b>\$876</b>	\$966	\$915
Per Capita Expenditures:	<b>\$858</b>	\$910	\$864
Revenues over (under) Expenditures:	<b>\$965,162</b>	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	<b>29.36%</b>	51.25%	47.28%
Ending Fund Balance for FY 11:	<b>\$13,648,884</b>	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	<b>\$252</b>	\$442	\$383

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$2,828,903</b>	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	<b>\$20,019,184</b>	\$4,803,365	\$9,476,133



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$40,316,990</b>	\$80,093,952	\$52,112,479
Per Capita Debt:	<b>\$744</b>	\$1,447	\$1,211
General Obligation Debt over EAV:	<b>2.07%</b>	4.26%	3.16%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$28,971,494</b>	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	<b>\$535</b>	\$1,281	\$1,058
Revenue Collected During FY 11:	<b>\$11,014,495</b>	\$19,021,231	\$10,804,782
Expenditures During FY 11:	<b>\$10,776,097</b>	\$18,785,626	\$10,275,973
Per Capita Revenue:	<b>\$203</b>	\$347	\$255
Per Capita Expenditures:	<b>\$199</b>	\$343	\$253
Operating Income (loss):	<b>\$238,398</b>	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	<b>297.51%</b>	446.20%	397.59%
Ending Retained Earnings for FY 11:	<b>\$32,060,460</b>	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	<b>\$592</b>	\$1,300	\$1,050



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$255,299</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$163</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$639,807</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$542,981</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$409</b>	\$740	\$584
Per Capita Expenditures:	<b>\$347</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$96,826</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>58.35%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$316,825</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$202</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$316,825</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$309.487</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$198</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$415,030</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$265</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$355,656</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$425,007</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$227</b>	\$472	\$312
Per Capita Expenditures:	<b>\$271</b>	\$426	\$290
Operating Income (loss):	<b>-\$69,351</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>87.66%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$372,577</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$238</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$636,449</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$314</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$1,340,849</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$1,201,233</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$662</b>	\$740	\$584
Per Capita Expenditures:	<b>\$593</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$139,616</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>64.61%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$776,065</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$383</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$585,006</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$191,059</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$479,054</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$237</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$4,213,156</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,081</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,273,498</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$1,050,213</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$629</b>	\$472	\$312
Per Capita Expenditures:	<b>\$519</b>	\$426	\$290
Operating Income (loss):	<b>\$223,285</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>422.43%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$4,436,441</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$2,191</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Mt. Vernon City**

Unit Code: **041/035/30** County: **JEFFERSON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$32,267,076**

Equalized Assessed Valuation: **\$204,904,421**

Population: **15,277**

Employees:

**Full Time:** **171**

**Part Time:** **62**

**Salaries Paid:** **\$8,153,879**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$7,409,801</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$485</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$16,953,069</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$17,018,278</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$1,110</b>	\$740	\$584
Per Capita Expenditures:	<b>\$1,114</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$65,209</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>61.42%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$10,452,528</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$684</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$45,457	\$
Total Unreserved Funds:	<b>\$</b>	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$846,586</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$9,823,676</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$11,820,213</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$774</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>4.43%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$15,671,724</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,026</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$7,205,554</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$8,173,610</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$472</b>	\$472	\$312
Per Capita Expenditures:	<b>\$535</b>	\$426	\$290
Operating Income (loss):	<b>-\$968,056</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>179.89%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$14,703,668</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$962</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Mt. Zion Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,783,837**

Equalized Assessed Valuation: **\$105,093,461**

Population: **5,833**

Employees:

**Full Time:** **25**

**Part Time:** **30**

**Salaries Paid:** **\$1,119,546**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$2,201,438</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>\$377</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$3,348,467</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$2,464,910</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$574</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$423</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>\$883,557</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>123.74%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>\$3,050,135</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>\$523</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$2,377,403</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>\$2,454,907</b>	<b>\$837,156</b>	<b>\$690,850</b>



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$6,339,611</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1.087</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>2.73%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$4,554,727</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$781</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,225,938</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$1,153,985</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$210</b>	\$472	\$312
Per Capita Expenditures:	<b>\$198</b>	\$426	\$290
Operating Income (loss):	<b>\$71,953</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>398.68%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$4,600,680</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$789</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Muddy Village**

Unit Code: 082/030/32 County: SALINE

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$338,000

Equalized Assessed Valuation: \$1,089,035

Population: 100

Employees:

    Full Time: 1

    Part Time: 13

    Salaries Paid: \$60,265

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$185,636</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$1,856</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$181,716</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$95,333</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$1,817</b>	\$579	\$289
Per Capita Expenditures:	<b>\$953</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$86,383</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>201.88%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$192,460</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$1,925</b>	\$701	\$460

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$62,740</b>	\$145,523	\$100,546



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$90.702</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$907</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$255,209</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,552</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$29,935</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$98,504</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$299</b>	\$547	\$216
Per Capita Expenditures:	<b>\$985</b>	\$537	\$232
Operating Income (loss):	<b>-\$68,569</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>268.96%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$264,938</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$2,649</b>	\$2,170	\$908



**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: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$458,195**

Equalized Assessed Valuation: **\$3,608,921**

Population: **634**

Employees:

**Full Time:** **3**

**Part Time:** **11**

**Salaries Paid:** **\$138,642**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$80,185</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$126</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$192,967</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$185,390</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$304</b>	\$579	\$289
Per Capita Expenditures:	<b>\$292</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$7,577</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>47.34%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$87,762</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$138</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$87,762</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$876,414	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,382	\$2,114	\$837
Revenue Collected During FY 11:	\$222,034	\$200,254	\$87,964
Expenditures During FY 11:	\$250,125	\$193,235	\$93,439
Per Capita Revenue:	\$350	\$547	\$216
Per Capita Expenditures:	\$395	\$537	\$232
Operating Income (loss):	-\$28,091	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	339.16%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$848,323	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,338	\$2,170	\$908



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$242.652</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$1.662</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$24.443</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$28.402</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$167</b>	\$579	\$289
Per Capita Expenditures:	<b>\$195</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$3.959</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>840.41%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$238.693</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$1.635</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	<b>\$234.900</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Mundelein Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$85,900,000**

Equalized Assessed Valuation: **\$933,153,023**

Population: **31,064**

Employees:

**Full Time:** **183**

**Part Time:** **29**

**Salaries Paid:** **\$14,115,990**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$25,214,956</b>	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	<b>\$812</b>	\$408	\$344
Revenue Collected During FY 11:	<b>\$28,679,957</b>	\$50,440,300	\$37,871,458
Expenditures During FY 11:	<b>\$27,093,039</b>	\$47,398,253	\$35,338,865
Per Capita Revenue:	<b>\$923</b>	\$966	\$915
Per Capita Expenditures:	<b>\$872</b>	\$910	\$864
Revenues over (under) Expenditures:	<b>\$1,586,918</b>	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	<b>96.67%</b>	51.25%	47.28%
Ending Fund Balance for FY 11:	<b>\$26,191,874</b>	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	<b>\$843</b>	\$442	\$383

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$11,307,542</b>	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	<b>\$15,843,392</b>	\$4,803,365	\$9,476,133



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$22,715,093</b>	\$80,093,952	\$52,112,479
Per Capita Debt:	<b>\$731</b>	\$1,447	\$1,211
General Obligation Debt over EAV:	<b>2.18%</b>	4.26%	3.16%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$40,975,523</b>	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,319</b>	\$1,281	\$1,058
Revenue Collected During FY 11:	<b>\$7,937,285</b>	\$19,021,231	\$10,804,782
Expenditures During FY 11:	<b>\$8,272,120</b>	\$18,785,626	\$10,275,973
Per Capita Revenue:	<b>\$256</b>	\$347	\$255
Per Capita Expenditures:	<b>\$266</b>	\$343	\$253
Operating Income (loss):	<b>-\$334,835</b>	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	<b>495.35%</b>	446.20%	397.59%
Ending Retained Earnings for FY 11:	<b>\$40,976,099</b>	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	<b>\$1,319</b>	\$1,300	\$1,050



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>-\$224,377</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>-\$27</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$4,942,583</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$4,612,311</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$590</b>	\$740	\$584
Per Capita Expenditures:	<b>\$551</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$330,272</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>8.19%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$377,586</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$45</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$492,035</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>-\$498,939</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$384.490</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$46</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$2,801,111</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$334</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$2,676,451</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$2,395,639</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$320</b>	\$472	\$312
Per Capita Expenditures:	<b>\$286</b>	\$426	\$290
Operating Income (loss):	<b>\$280,812</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>128.65%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$3,081,923</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$368</b>	\$1,526	\$1,178



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$412,382</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$703</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$257,394</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$318,032</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$438</b>	\$579	\$289
Per Capita Expenditures:	<b>\$542</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$60,638</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>127.12%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$404,278</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$689</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,590</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$402,688</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$45,890</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$78</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$441,325</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$752</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$71,706</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$59,710</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$122</b>	\$547	\$216
Per Capita Expenditures:	<b>\$102</b>	\$537	\$232
Operating Income (loss):	<b>\$11,996</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>687.97%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$410,787</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$700</b>	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$26.362.000</b>	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	<b>\$186</b>	\$408	\$344
Revenue Collected During FY 11:	<b>\$121.958.000</b>	\$50,440,300	\$37,871,458
Expenditures During FY 11:	<b>\$117.611.000</b>	\$47,398,253	\$35,338,865
Per Capita Revenue:	<b>\$860</b>	\$966	\$915
Per Capita Expenditures:	<b>\$829</b>	\$910	\$864
Revenues over (under) Expenditures:	<b>\$4.347.000</b>	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	<b>24.46%</b>	51.25%	47.28%
Ending Fund Balance for FY 11:	<b>\$28.766.000</b>	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	<b>\$203</b>	\$442	\$383

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5.129.000</b>	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	<b>\$31.009.000</b>	\$4,803,365	\$9,476,133



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$169,724,354</b>	\$80,093,952	\$52,112,479
Per Capita Debt:	<b>\$1.196</b>	\$1,447	\$1,211
General Obligation Debt over EAV:	<b>2.52%</b>	4.26%	3.16%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$456,048,000</b>	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	<b>\$3,215</b>	\$1,281	\$1,058
Revenue Collected During FY 11:	<b>\$174,109,000</b>	\$19,021,231	\$10,804,782
Expenditures During FY 11:	<b>\$176,244,000</b>	\$18,785,626	\$10,275,973
Per Capita Revenue:	<b>\$1,227</b>	\$347	\$255
Per Capita Expenditures:	<b>\$1,242</b>	\$343	\$253
Operating Income (loss):	<b>-\$2,135,000</b>	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	<b>258.85%</b>	446.20%	397.59%
Ending Retained Earnings for FY 11:	<b>\$456,200,000</b>	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	<b>\$3,216</b>	\$1,300	\$1,050



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Naplate Village**

Unit Code: **050/065/32** County: **LASALLE**

Fiscal Year End: **3/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,668,000**

Equalized Assessed Valuation: **\$6,644,564**

Population: **523**

Employees:

**Full Time:**

**Part Time:**

**Salaries Paid:**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$313,320</b>	<b>\$252,795</b>	<b>\$157,765</b>
Per Capita Beginning Fund Balance:	<b>\$599</b>	<b>\$670</b>	<b>\$454</b>
Revenue Collected During FY 11:	<b>\$149,878</b>	<b>\$229,354</b>	<b>\$114,958</b>
Expenditures During FY 11:	<b>\$155,601</b>	<b>\$213,573</b>	<b>\$105,876</b>
Per Capita Revenue:	<b>\$287</b>	<b>\$579</b>	<b>\$289</b>
Per Capita Expenditures:	<b>\$298</b>	<b>\$555</b>	<b>\$286</b>
Revenues over (under) Expenditures:	<b>-\$5,723</b>	<b>\$15,782</b>	<b>\$5,397</b>
Ratio of Fund Balance to Expenditures:	<b>197.68%</b>	<b>249.66%</b>	<b>150.66%</b>
Ending Fund Balance for FY 11:	<b>\$307,597</b>	<b>\$272,815</b>	<b>\$166,641</b>
Per Capita Ending Fund Balance:	<b>\$588</b>	<b>\$701</b>	<b>\$460</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$3,233</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$25,142</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$246,547</b>	<b>\$43,930</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$56,137</b>	<b>\$145,523</b>	<b>\$100,546</b>



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$541.337</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$1.035</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$548,704</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,049</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$490,026</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$123,882</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$937</b>	\$547	\$216
Per Capita Expenditures:	<b>\$237</b>	\$537	\$232
Operating Income (loss):	<b>\$366,144</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>738.48%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$914,848</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$1,749</b>	\$2,170	\$908



**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 11:	<b>\$114,820</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$838</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$33,117</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$35,583</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$242</b>	\$579	\$289
Per Capita Expenditures:	<b>\$260</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$2,466</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>315.75%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$112,354</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$820</b>	\$701	\$460

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$6.410</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$47</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$3,651,876</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$1.187</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$1,961,375</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$1,875,084</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$637</b>	\$740	\$584
Per Capita Expenditures:	<b>\$609</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$86,291</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>196.34%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$3,681,507</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$1.196</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$577,037</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$1,830,930</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$5,811,875</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1,889</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$1,198,992</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$390</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$242,860</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$4,258,163</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$79</b>	\$472	\$312
Per Capita Expenditures:	<b>\$1,384</b>	\$426	\$290
Operating Income (loss):	<b>-\$4,015,303</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>-64.81%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>-\$2,759,651</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>-\$897</b>	\$1,526	\$1,178



**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 11:	<b>\$180,630</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$772</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$39,513</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$15,629</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$169</b>	\$579	\$289
Per Capita Expenditures:	<b>\$67</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$23,884</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>1308.55%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$204,514</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$874</b>	\$701	\$460

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$204,514</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$158,996	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$679	\$2,114	\$837
Revenue Collected During FY 11:	\$44,617	\$200,254	\$87,964
Expenditures During FY 11:	\$43,331	\$193,235	\$93,439
Per Capita Revenue:	\$191	\$547	\$216
Per Capita Expenditures:	\$185	\$537	\$232
Operating Income (loss):	\$1,286	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	369.90%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$160,282	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$685	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$513,977</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$445</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$907,205</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$785,146</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$785</b>	\$740	\$584
Per Capita Expenditures:	<b>\$679</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$122,059</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>81.01%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$636,036</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$550</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$102,092</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$571,514</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1,730,971</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1,497</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$3,390,089</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,933</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$519,168</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$545,898</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$449</b>	\$472	\$312
Per Capita Expenditures:	<b>\$472</b>	\$426	\$290
Operating Income (loss):	<b>-\$26,730</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>616.11%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$3,363,359</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$2,909</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Nebo Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$124,700**

Equalized Assessed Valuation: **\$838,522**

Population: **386**

Employees:

**Full Time:** **1**

**Part Time:** **4**

**Salaries Paid:** **\$77,587**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$41,839</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$108</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$81,075</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$91,019</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$210</b>	\$579	\$289
Per Capita Expenditures:	<b>\$236</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$9,944</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>19.73%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$17,960</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$47</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$40,292</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>-\$12,699</b>	\$145,523	\$100,546



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$130,000</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$337</b>	\$798	\$117
General Obligation Debt over EAV:	<b>15.50%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$263,226</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$682</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$114,134</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$115,725</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$296</b>	\$547	\$216
Per Capita Expenditures:	<b>\$300</b>	\$537	\$232
Operating Income (loss):	<b>-\$1,591</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>238.12%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$275,570</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$714</b>	\$2,170	\$908



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$140,146</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$824</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$32,271</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$29,049</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$190</b>	\$579	\$289
Per Capita Expenditures:	<b>\$171</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$3,222</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>493.54%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$143,368</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$843</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$108,565</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$34,803</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,766,942</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$1.080</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$766,013</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$760,194</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$468</b>	\$740	\$584
Per Capita Expenditures:	<b>\$465</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$5,819</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>235.81%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$1,792,621</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$1,096</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,427,967</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$379,286</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$479,409</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$293</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>3.58%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$2,959,818</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,809</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$503,596</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$495,289</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$308</b>	\$472	\$312
Per Capita Expenditures:	<b>\$303</b>	\$426	\$290
Operating Income (loss):	<b>\$8,307</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>599.27%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$2,968,125</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,814</b>	\$1,526	\$1,178



**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: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,345,009**

Equalized Assessed Valuation: **\$4,968,210**

Population: **473**

Employees:

    Full Time:

    Part Time: **19**

    Salaries Paid: **\$83,863**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$90,418</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$191</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$207,882</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$188,321</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$439</b>	\$579	\$289
Per Capita Expenditures:	<b>\$398</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$19,561</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>71.71%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$135,052</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$286</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$135,052</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1,333,899</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$2,820</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>-\$114,844</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>-\$243</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$898,943</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$944,303</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$1,901</b>	\$547	\$216
Per Capita Expenditures:	<b>\$1,996</b>	\$537	\$232
Operating Income (loss):	<b>-\$45,360</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>475.10%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$4,486,428</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$9,485</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$278,254</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$135</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$1,021,030</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$1,150,841</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$497</b>	\$740	\$584
Per Capita Expenditures:	<b>\$560</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$129,811</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>20.63%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$237,423</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$116</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$237,423</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$90.901</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$44</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$1,474,757</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$718</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$914,112</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$515,427</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$445</b>	\$472	\$312
Per Capita Expenditures:	<b>\$251</b>	\$426	\$290
Operating Income (loss):	<b>\$398,685</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>351.83%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,813,442</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$883</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$909.873</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$272</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$2,053.623</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$1,866.031</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$613</b>	\$740	\$584
Per Capita Expenditures:	<b>\$557</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$187.592</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>38.23%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$713.387</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$213</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$987.909</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$3,144,625</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$939</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$3,282,202</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$980</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,323,540</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$813,642</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$395</b>	\$472	\$312
Per Capita Expenditures:	<b>\$243</b>	\$426	\$290
Operating Income (loss):	<b>\$509,898</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>596.33%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$4,851,982</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,449</b>	\$1,526	\$1,178



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$62,494</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$833</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$16,229</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$13,638</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$216</b>	\$579	\$289
Per Capita Expenditures:	<b>\$182</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$2,591</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>365.01%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$49,780</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$664</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$49,780</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$570,775</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$424</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$503,927</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$382,668</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$374</b>	\$740	\$584
Per Capita Expenditures:	<b>\$284</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$121,259</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>180.84%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$692,034</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$514</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$226,974</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$465,060</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$327.204</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$243</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,696,684</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,261</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$385,797</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$327,344</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$287</b>	\$472	\$312
Per Capita Expenditures:	<b>\$243</b>	\$426	\$290
Operating Income (loss):	<b>\$58,453</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>536.18%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,755,137</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,304</b>	\$1,526	\$1,178



**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 11:	<b>\$168,773</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$225</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$225,630</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$126,733</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$301</b>	\$579	\$289
Per Capita Expenditures:	<b>\$169</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$98,897</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>211.21%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$267,670</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$357</b>	\$701	\$460

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$267,670</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$537.907</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$717</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,439,373</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,919</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$573,871</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$573,888</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$765</b>	\$547	\$216
Per Capita Expenditures:	<b>\$765</b>	\$537	\$232
Operating Income (loss):	<b>-\$17</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>250.81%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$1,439,356</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$1,919</b>	\$2,170	\$908



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$40.600</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$192</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$39.333</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$41.133</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$186</b>	\$579	\$289
Per Capita Expenditures:	<b>\$195</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$1.800</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>94.33%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$38.800</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$184</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	<b>\$38.799</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$54,575</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$260</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$43,671</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$43,154</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$208</b>	\$579	\$289
Per Capita Expenditures:	<b>\$205</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$517</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>127.66%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$55,092</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$262</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$55,092</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$176,500</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$840</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$723,634</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$3,446</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$32,387</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$61,311</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$154</b>	\$547	\$216
Per Capita Expenditures:	<b>\$292</b>	\$537	\$232
Operating Income (loss):	<b>-\$28,924</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>1133.09%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$694,710</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$3,308</b>	\$2,170	\$908



**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 11:	<b>\$216.108</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$452</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$84.821</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$133.213</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$177</b>	\$579	\$289
Per Capita Expenditures:	<b>\$279</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$48.392</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>118.43%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$157.767</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$330</b>	\$701	\$460

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$89.107</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$128,769</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$269</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$943,834</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,975</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$105,868</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$139,291</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$221</b>	\$547	\$216
Per Capita Expenditures:	<b>\$291</b>	\$537	\$232
Operating Income (loss):	<b>-\$33,423</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>653.60%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$910,411</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$1,905</b>	\$2,170	\$908



**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 11:	<b>\$481,323</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$1,514</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$78,993</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$92,328</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$248</b>	\$579	\$289
Per Capita Expenditures:	<b>\$290</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$13,335</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>506.88%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$467,988</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$1,472</b>	\$701	\$460

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,315</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$465,673</b>	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$132,922	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$418	\$2,114	\$837
Revenue Collected During FY 11:	\$23,079	\$200,254	\$87,964
Expenditures During FY 11:	\$31,204	\$193,235	\$93,439
Per Capita Revenue:	\$73	\$547	\$216
Per Capita Expenditures:	\$98	\$537	\$232
Operating Income (loss):	-\$8,125	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	399.94%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$124,797	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$392	\$2,170	\$908





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$39,587,981</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1.617</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>3.86%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$101,004,524</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$4,125</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$10,365,873</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$12,142,700</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$423</b>	\$472	\$312
Per Capita Expenditures:	<b>\$496</b>	\$426	\$290
Operating Income (loss):	<b>-\$1,776,827</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>817.18%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$99,227,697</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$4,052</b>	\$1,526	\$1,178



**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 11:	<b>\$188.872</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$271</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$467.583</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$289.499</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$671</b>	\$579	\$289
Per Capita Expenditures:	<b>\$415</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$178.084</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>126.76%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$366.956</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$526</b>	\$701	\$460

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$366.957</b>	\$25,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$91.096</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$131</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$42,991</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$314</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$19,194</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$21,031</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$140</b>	\$579	\$289
Per Capita Expenditures:	<b>\$154</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$1,837</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>195.68%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$41,154</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$300</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$41,154</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Newark Village**

Unit Code: **047/020/32** County: **KENDALL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$839,500**

Equalized Assessed Valuation: **\$22,371,176**

Population: **1,199**

Employees:

    Full Time: **6**

    Part Time: **44**

    Salaries Paid: **\$195,556**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$174,900</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$146</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$427,754</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$398,966</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$357</b>	\$740	\$584
Per Capita Expenditures:	<b>\$333</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$28,788</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>60.19%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$240,146</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$200</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$74,813</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$165,333</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$632,909</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$528</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>2.73%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$445,107</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$371</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$219,197</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$246,112</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$183</b>	\$472	\$312
Per Capita Expenditures:	<b>\$205</b>	\$426	\$290
Operating Income (loss):	<b>-\$26,915</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>155.11%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$381,734</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$318</b>	\$1,526	\$1,178



**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 11:	<b>\$113,204</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$118</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$331,935</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$237,264</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$347</b>	\$579	\$289
Per Capita Expenditures:	<b>\$248</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$94,671</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>87.61%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$207,875</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$217</b>	\$701	\$460

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$56,608</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$151,267</b>	\$25,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$235,434	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$246	\$2,114	\$837
Revenue Collected During FY 11:	\$160,011	\$200,254	\$87,964
Expenditures During FY 11:	\$137,537	\$193,235	\$93,439
Per Capita Revenue:	\$167	\$547	\$216
Per Capita Expenditures:	\$144	\$537	\$232
Operating Income (loss):	\$22,474	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	187.52%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$257,908	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$270	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$3,088,042</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$1,084</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$2,934,708</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$2,975,667</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$1,030</b>	\$740	\$584
Per Capita Expenditures:	<b>\$1,044</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$40,959</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>102.40%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$3,047,083</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$1,070</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,804,647</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$1,242,436</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$6.074.256</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$2.132</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$11,160,893</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$3,917</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$6,349,458</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$4,601,396</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$2,229</b>	\$472	\$312
Per Capita Expenditures:	<b>\$1,615</b>	\$426	\$290
Operating Income (loss):	<b>\$1,748,062</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>280.55%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$12,909,233</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$4,531</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Niantic Village**

Unit Code: **055/050/32** County: **MACON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$324,975**

Equalized Assessed Valuation: **\$5,709,275**

Population: **663**

Employees:

**Full Time:** **1**

**Part Time:** **14**

**Salaries Paid:** **\$85,686**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$253,519</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$382</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$192,641</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$121,735</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$291</b>	\$579	\$289
Per Capita Expenditures:	<b>\$184</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$70,906</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>266.50%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$324,425</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$489</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$67,898</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$178,816</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$330,164</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$498</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$390,442</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$589</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$159,180</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$227,236</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$240</b>	\$547	\$216
Per Capita Expenditures:	<b>\$343</b>	\$537	\$232
Operating Income (loss):	<b>-\$68,056</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>141.87%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$322,386</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$486</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$36,394,706</b>	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	<b>\$1,221</b>	\$408	\$344
Revenue Collected During FY 11:	<b>\$46,926,610</b>	\$50,440,300	\$37,871,458
Expenditures During FY 11:	<b>\$45,976,328</b>	\$47,398,253	\$35,338,865
Per Capita Revenue:	<b>\$1,575</b>	\$966	\$915
Per Capita Expenditures:	<b>\$1,543</b>	\$910	\$864
Revenues over (under) Expenditures:	<b>\$950,282</b>	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	<b>82.16%</b>	51.25%	47.28%
Ending Fund Balance for FY 11:	<b>\$37,773,616</b>	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	<b>\$1,267</b>	\$442	\$383

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,262,390</b>	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	<b>\$11,155,846</b>	\$4,803,365	\$9,476,133



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$23,090,000</b>	\$80,093,952	\$52,112,479
Per Capita Debt:	<b>\$775</b>	\$1,447	\$1,211
General Obligation Debt over EAV:	<b>1.44%</b>	4.26%	3.16%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$20,343,052</b>	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	<b>\$683</b>	\$1,281	\$1,058
Revenue Collected During FY 11:	<b>\$10,759,235</b>	\$19,021,231	\$10,804,782
Expenditures During FY 11:	<b>\$9,064,105</b>	\$18,785,626	\$10,275,973
Per Capita Revenue:	<b>\$361</b>	\$347	\$255
Per Capita Expenditures:	<b>\$304</b>	\$343	\$253
Operating Income (loss):	<b>\$1,695,130</b>	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	<b>243.14%</b>	446.20%	397.59%
Ending Retained Earnings for FY 11:	<b>\$22,038,182</b>	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	<b>\$739</b>	\$1,300	\$1,050



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Nilwood Village**

Unit Code: **056/085/32** County: **Macoupin**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$208,640**

Equalized Assessed Valuation: **\$1,174,348**

Population: **273**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$24,275**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$250,252</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$917</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$50,828</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$29,236</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$186</b>	\$579	\$289
Per Capita Expenditures:	<b>\$107</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$21,592</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>929.83%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$271,844</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$996</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$17,892</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$253,952</b>	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$720,400	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,639	\$2,114	\$837
Revenue Collected During FY 11:	\$175,295	\$200,254	\$87,964
Expenditures During FY 11:	\$179,404	\$193,235	\$93,439
Per Capita Revenue:	\$642	\$547	\$216
Per Capita Expenditures:	\$657	\$537	\$232
Operating Income (loss):	-\$4,109	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	399.26%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$716,291	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,624	\$2,170	\$908



**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 11:	<b>\$360.806</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$533</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$223.766</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$193.353</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$331</b>	\$579	\$289
Per Capita Expenditures:	<b>\$286</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$30.413</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>202.33%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$391.219</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$578</b>	\$701	\$460

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$391.219</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,150,877</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$3,177</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$200,362</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$213,494</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$296</b>	\$547	\$216
Per Capita Expenditures:	<b>\$315</b>	\$537	\$232
Operating Income (loss):	<b>-\$13,132</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>1001.31%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$2,137,745</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$3,158</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$925.130</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$410</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$973.511</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$819.342</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$432</b>	\$740	\$584
Per Capita Expenditures:	<b>\$363</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$154.169</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>131.73%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$1,079.299</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$478</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$1,045.299</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$436.721</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$194</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$1,535,806</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$681</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$623,609</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$748,278</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$276</b>	\$472	\$312
Per Capita Expenditures:	<b>\$332</b>	\$426	\$290
Operating Income (loss):	<b>-\$124,669</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>188.58%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,411,137</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$626</b>	\$1,526	\$1,178



**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 11:	<b>\$121,449</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$1.004</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$78,490</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$92,408</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$649</b>	\$579	\$289
Per Capita Expenditures:	<b>\$764</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$13,918</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>116.37%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$107,531</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$889</b>	\$701	\$460

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$63,728</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$43,804</b>	\$25,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$20,417,155</b>	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	<b>\$389</b>	\$408	\$344
Revenue Collected During FY 11:	<b>\$52,889,826</b>	\$50,440,300	\$37,871,458
Expenditures During FY 11:	<b>\$46,575,038</b>	\$47,398,253	\$35,338,865
Per Capita Revenue:	<b>\$1,007</b>	\$966	\$915
Per Capita Expenditures:	<b>\$887</b>	\$910	\$864
Revenues over (under) Expenditures:	<b>\$6,314,788</b>	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	<b>47.34%</b>	51.25%	47.28%
Ending Fund Balance for FY 11:	<b>\$22,046,303</b>	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	<b>\$420</b>	\$442	\$383

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,104,521</b>	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	<b>\$11,976,771</b>	\$4,803,365	\$9,476,133



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$91,793,715</b>	\$80,093,952	\$52,112,479
Per Capita Debt:	<b>\$1,749</b>	\$1,447	\$1,211
General Obligation Debt over EAV:	<b>9.85%</b>	4.26%	3.16%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$53,687,340</b>	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,023</b>	\$1,281	\$1,058
Revenue Collected During FY 11:	<b>\$13,416,998</b>	\$19,021,231	\$10,804,782
Expenditures During FY 11:	<b>\$10,233,816</b>	\$18,785,626	\$10,275,973
Per Capita Revenue:	<b>\$256</b>	\$347	\$255
Per Capita Expenditures:	<b>\$195</b>	\$343	\$253
Operating Income (loss):	<b>\$3,183,182</b>	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	<b>291.28%</b>	446.20%	397.59%
Ending Retained Earnings for FY 11:	<b>\$29,809,151</b>	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	<b>\$568</b>	\$1,300	\$1,050



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Norridge Village**

Unit Code: **016/380/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,344,727**

Equalized Assessed Valuation: **\$570,866,979**

Population: **14,449**

Employees:

**Full Time:** **84**

**Part Time:** **78**

**Salaries Paid:** **\$6,266,641**

**Blended Component Units**

Number Submitted = **1**

Police Pension Fund

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$3,437,058</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>\$238</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$14,974,903</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$14,176,630</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$1,036</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$981</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>\$798,273</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>29.88%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>\$4,235,331</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>\$293</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>\$2,612,017</b>	<b>\$837,156</b>	<b>\$690,850</b>



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2,547,492</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$176</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$461,892</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$32</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$2,049,113</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$1,980,103</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$142</b>	\$472	\$312
Per Capita Expenditures:	<b>\$137</b>	\$426	\$290
Operating Income (loss):	<b>\$69,010</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>29.25%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$579,125</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$40</b>	\$1,526	\$1,178



**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 11:	<b>\$31,961</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$165</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$68,060</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$68,277</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$351</b>	\$579	\$289
Per Capita Expenditures:	<b>\$352</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$217</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>40.59%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$27,711</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$143</b>	\$701	\$460

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$27,714</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$386.567</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$1.993</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,030,216</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$10,465</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$114,733</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$161,650</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$591</b>	\$547	\$216
Per Capita Expenditures:	<b>\$833</b>	\$537	\$232
Operating Income (loss):	<b>-\$46,917</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>1229.40%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$1,987,332</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$10,244</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$616,218</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$598</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$807,704</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$689,357</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$783</b>	\$740	\$584
Per Capita Expenditures:	<b>\$669</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$118,347</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>148.50%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$1,023,717</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$993</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$732,165</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$290.000</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$281</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$3,505,819</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$3,400</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,003,628</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$907,893</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$973</b>	\$472	\$312
Per Capita Expenditures:	<b>\$881</b>	\$426	\$290
Operating Income (loss):	<b>\$95,735</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>396.96%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$3,603,954</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$3,496</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$7,879,710</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$470</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$9,920,875</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$8,200,333</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$592</b>	\$740	\$584
Per Capita Expenditures:	<b>\$489</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$1,720,542</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>110.15%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$9,032,669</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$539</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,108,032</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$7,919,304</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$16,298,785</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$972</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.77%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$18,959,944</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,131</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$2,546,222</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$2,241,404</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$152</b>	\$472	\$312
Per Capita Expenditures:	<b>\$134</b>	\$426	\$290
Operating Income (loss):	<b>\$304,818</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>943.48%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$21,147,099</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,262</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **North Barrington Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,529,000**

Equalized Assessed Valuation: **\$315,366,050**

Population: **3,047**

Employees:

    Full Time: **3**

    Part Time:

    Salaries Paid: **\$116,970**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$3,938,705</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$1,293</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$1,443,416</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$2,225,912</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$474</b>	\$740	\$584
Per Capita Expenditures:	<b>\$731</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$782,496</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>141.79%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$3,156,209</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$1,036</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$466,138</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$2,690,776</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$8,583,251	\$2,594,486
Per Capita Debt:	\$	\$1,301	\$617
General Obligation Debt over EAV:	0.00%	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$	\$1,428	\$1,096
Revenue Collected During FY 11:	\$	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$	\$472	\$312
Per Capita Expenditures:	\$	\$426	\$290
Operating Income (loss):	\$	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	0.00%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$10,698,661</b>	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	<b>\$328</b>	\$408	\$344
Revenue Collected During FY 11:	<b>\$20,536,640</b>	\$50,440,300	\$37,871,458
Expenditures During FY 11:	<b>\$21,990,719</b>	\$47,398,253	\$35,338,865
Per Capita Revenue:	<b>\$630</b>	\$966	\$915
Per Capita Expenditures:	<b>\$675</b>	\$910	\$864
Revenues over (under) Expenditures:	<b>-\$1,454,079</b>	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	<b>52.44%</b>	51.25%	47.28%
Ending Fund Balance for FY 11:	<b>\$11,530,854</b>	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	<b>\$354</b>	\$442	\$383

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$3,730,443</b>	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	<b>-\$13,022,922</b>	\$4,803,365	\$9,476,133



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$36,491,937</b>	\$80,093,952	\$52,112,479
Per Capita Debt:	<b>\$1.120</b>	\$1,447	\$1,211
General Obligation Debt over EAV:	<b>10.24%</b>	4.26%	3.16%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$17,797,925</b>	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	<b>\$546</b>	\$1,281	\$1,058
Revenue Collected During FY 11:	<b>\$6,076,442</b>	\$19,021,231	\$10,804,782
Expenditures During FY 11:	<b>\$4,239,307</b>	\$18,785,626	\$10,275,973
Per Capita Revenue:	<b>\$187</b>	\$347	\$255
Per Capita Expenditures:	<b>\$130</b>	\$343	\$253
Operating Income (loss):	<b>\$1,837,135</b>	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	<b>415.99%</b>	446.20%	397.59%
Ending Retained Earnings for FY 11:	<b>\$17,635,060</b>	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	<b>\$541</b>	\$1,300	\$1,050



**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 11:	<b>\$38,695</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$61</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$162,479</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$131,846</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$258</b>	\$579	\$289
Per Capita Expenditures:	<b>\$209</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$30,633</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>59.30%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$78,188</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$124</b>	\$701	\$460

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$30,406</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$47,782</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$346,000</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$549</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$2,114,677</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$3,357</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$174,566</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$178,155</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$277</b>	\$547	\$216
Per Capita Expenditures:	<b>\$283</b>	\$537	\$232
Operating Income (loss):	<b>-\$3,589</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>1180.00%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$2,102,228</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$3,337</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **North Henderson Village**

Unit Code: **066/035/32** County: **MERCER**

Fiscal Year End: **5/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$194,729**

Equalized Assessed Valuation: **\$1,016,409**

Population: **186**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$5,153**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$131,526</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$707</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$39,565</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$64,316</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$213</b>	\$579	\$289
Per Capita Expenditures:	<b>\$346</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$24,751</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>157.19%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$101,099</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$544</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$101,099</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$65,226	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$351	\$2,114	\$837
Revenue Collected During FY 11:	\$21,202	\$200,254	\$87,964
Expenditures During FY 11:	\$28,526	\$193,235	\$93,439
Per Capita Revenue:	\$114	\$547	\$216
Per Capita Expenditures:	\$153	\$537	\$232
Operating Income (loss):	-\$7,324	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	222.88%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$63,578	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$342	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **North Pekin Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,490,540**

Equalized Assessed Valuation: **\$24,797,521**

Population: **1,573**

Employees:

**Full Time:** **9**

**Part Time:** **51**

**Salaries Paid:** **\$409,099**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$681,636</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$433</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$1,212,521</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$1,379,088</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$771</b>	\$740	\$584
Per Capita Expenditures:	<b>\$877</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$166,567</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>39.81%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$549,069</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$349</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$35,087</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$513,982</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$1,223,420</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$778</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$2,130,364</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,354</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$392,659</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$311,271</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$250</b>	\$472	\$312
Per Capita Expenditures:	<b>\$198</b>	\$426	\$290
Operating Income (loss):	<b>\$81,388</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>709.59%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$2,208,752</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,404</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **North Riverside Village**

Unit Code: **016/400/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,704,747**

Equalized Assessed Valuation: **\$328,652,199**

Population: **6,672**

Employees:

**Full Time:** **67**

**Part Time:** **60**

**Salaries Paid:** **\$6,167,088**

**Blended Component Units**

Number Submitted = 2

Firefighters' Pension

Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$3,937,752</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$590</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$13,457,525</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$11,477,459</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$2,017</b>	\$740	\$584
Per Capita Expenditures:	<b>\$1,720</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$1,980,066</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>37.37%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$4,289,304</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$643</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$92,553</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>-\$9,468,432</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$14,756,685</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$2.212</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.26%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$2,504,934</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$375</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$1,551,072</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$1,840,708</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$232</b>	\$472	\$312
Per Capita Expenditures:	<b>\$276</b>	\$426	\$290
Operating Income (loss):	<b>-\$289,636</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>120.35%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$2,215,298</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$332</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **North Utica Village**

Unit Code: **050/070/32** County: **LASALLE**

Fiscal Year End: **3/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,707,400**

Equalized Assessed Valuation: **\$48,433,210**

Population: **1,070**

Employees:

**Full Time:** **4**

**Part Time:** **35**

**Salaries Paid:** **\$300,718**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$674,121</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>\$630</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$2,258,537</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$1,931,899</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$2,111</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$1,806</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>\$326,638</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>43.87%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>\$847,561</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>\$792</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$84,063</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>\$2,068,355</b>	<b>\$837,156</b>	<b>\$690,850</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$978,994</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$915</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.05%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$3,456,425</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$3,230</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$441,294</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$425,218</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$412</b>	\$472	\$312
Per Capita Expenditures:	<b>\$397</b>	\$426	\$290
Operating Income (loss):	<b>\$16,076</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>844.77%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$3,592,105</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$3,357</b>	\$1,526	\$1,178



**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:	4/30/2011		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$74,503,645		
Equalized Assessed Valuation:	\$3,131,130,125		
Population:	33,170		
Employees:			
Full Time:			260
Part Time:			26
Salaries Paid:			\$28,931,639

**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 11:	<b>\$19,490,983</b>	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	<b>\$588</b>	\$408	\$344
Revenue Collected During FY 11:	<b>\$38,048,083</b>	\$50,440,300	\$37,871,458
Expenditures During FY 11:	<b>\$38,935,968</b>	\$47,398,253	\$35,338,865
Per Capita Revenue:	<b>\$1,147</b>	\$966	\$915
Per Capita Expenditures:	<b>\$1,174</b>	\$910	\$864
Revenues over (under) Expenditures:	<b>-\$887,885</b>	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	<b>45.83%</b>	51.25%	47.28%
Ending Fund Balance for FY 11:	<b>\$17,845,169</b>	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	<b>\$538</b>	\$442	\$383

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,632,065</b>	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	<b>\$20,589,595</b>	\$4,803,365	\$9,476,133



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$67,772,237</b>	\$80,093,952	\$52,112,479
Per Capita Debt:	<b>\$2.043</b>	\$1,447	\$1,211
General Obligation Debt over EAV:	<b>2.16%</b>	4.26%	3.16%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$35,162,664</b>	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,060</b>	\$1,281	\$1,058
Revenue Collected During FY 11:	<b>\$8,187,462</b>	\$19,021,231	\$10,804,782
Expenditures During FY 11:	<b>\$9,920,738</b>	\$18,785,626	\$10,275,973
Per Capita Revenue:	<b>\$247</b>	\$347	\$255
Per Capita Expenditures:	<b>\$299</b>	\$343	\$253
Operating Income (loss):	<b>-\$1,733,276</b>	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	<b>351.58%</b>	446.20%	397.59%
Ending Retained Earnings for FY 11:	<b>\$34,879,388</b>	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	<b>\$1,052</b>	\$1,300	\$1,050



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Northfield Village**

Unit Code: 016/390/32 County: COOK

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$14,782,190

Equalized Assessed Valuation: \$713,139,518

Population: 5,420

Employees:

    Full Time: 49

    Part Time: 59

    Salaries Paid: \$5,709,042

**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 11:	<b>\$6,556,426</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$1,210</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$9,613,380</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$9,488,691</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$1,774</b>	\$740	\$584
Per Capita Expenditures:	<b>\$1,751</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$124,689</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>67.03%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$6,360,225</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$1,173</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$836,048</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$7,898,339</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$6.105.000</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1.126</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.65%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$12,774,196</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,357</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$2,357,938</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$2,194,264</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$435</b>	\$472	\$312
Per Capita Expenditures:	<b>\$405</b>	\$426	\$290
Operating Income (loss):	<b>\$163,674</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>587.21%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$12,884,870</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$2,377</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$9,172,774</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$744</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$16,038,695</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$13,522,166</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$1,302</b>	\$740	\$584
Per Capita Expenditures:	<b>\$1,097</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$2,516,529</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>83.00%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$11,223,172</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$911</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$45,457	\$
Total Unreserved Funds:	<b>\$</b>	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$12,568,657</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$16,825,153</b>	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$51,154,697</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$4,151</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>12.69%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$5,273,365</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$428</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$5,154,380</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$4,769,280</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$418</b>	\$472	\$312
Per Capita Expenditures:	<b>\$387</b>	\$426	\$290
Operating Income (loss):	<b>\$385,100</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>118.64%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$5,658,465</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$459</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Norwood Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$167,350**

Equalized Assessed Valuation: **\$4,229,670**

Population: **473**

Employees:

**Full Time:**

**Part Time:**

**Salaries Paid:**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$138,225</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$292</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$102,178</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$84,166</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$216</b>	\$579	\$289
Per Capita Expenditures:	<b>\$178</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$18,012</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>185.63%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$156,237</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$330</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$38,273</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$117,963</b>	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Oak Brook Village**

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

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$49,426,950**

Equalized Assessed Valuation: **\$1,599,605**

Population: **7,883**

Employees:

**Full Time:** **133**

**Part Time:** **174**

**Salaries Paid:** **\$13,014,058**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$17,081,095</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$2.167</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$20,561,102</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$18,416,291</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$2.608</b>	\$740	\$584
Per Capita Expenditures:	<b>\$2.336</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$2,144,811</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>104.40%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$19,225,906</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$2.439</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$9,316,423</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$13,705,498</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$9,386,560</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1,191</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$29,420,624</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$3,732</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$8,130,213</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$7,959,748</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$1,031</b>	\$472	\$312
Per Capita Expenditures:	<b>\$1,010</b>	\$426	\$290
Operating Income (loss):	<b>\$170,465</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>371.76%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$29,591,089</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$3,754</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$2,103,608</b>	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	<b>\$75</b>	\$408	\$344
Revenue Collected During FY 11:	<b>\$17,922,496</b>	\$50,440,300	\$37,871,458
Expenditures During FY 11:	<b>\$18,141,403</b>	\$47,398,253	\$35,338,865
Per Capita Revenue:	<b>\$639</b>	\$966	\$915
Per Capita Expenditures:	<b>\$647</b>	\$910	\$864
Revenues over (under) Expenditures:	<b>-\$218,907</b>	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	<b>12.98%</b>	51.25%	47.28%
Ending Fund Balance for FY 11:	<b>\$2,355,306</b>	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	<b>\$84</b>	\$442	\$383

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,280,748</b>	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	<b>\$1,067,430</b>	\$4,803,365	\$9,476,133



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$33,952,363</b>	\$80,093,952	\$52,112,479
Per Capita Debt:	<b>\$1,210</b>	\$1,447	\$1,211
General Obligation Debt over EAV:	<b>5.20%</b>	4.26%	3.16%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$20,036,064</b>	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	<b>\$714</b>	\$1,281	\$1,058
Revenue Collected During FY 11:	<b>\$5,256,586</b>	\$19,021,231	\$10,804,782
Expenditures During FY 11:	<b>\$6,234,641</b>	\$18,785,626	\$10,275,973
Per Capita Revenue:	<b>\$187</b>	\$347	\$255
Per Capita Expenditures:	<b>\$222</b>	\$343	\$253
Operating Income (loss):	<b>-\$978,055</b>	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	<b>303.67%</b>	446.20%	397.59%
Ending Retained Earnings for FY 11:	<b>\$18,933,009</b>	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	<b>\$675</b>	\$1,300	\$1,050



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Oak Grove Village**

Unit Code: **081/055/32** County: **ROCK ISLAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$242,750**

Equalized Assessed Valuation: **\$3,113,885**

Population: **728**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$13,245**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,180,112</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$1,621</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$128,270</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$171,802</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$176</b>	\$579	\$289
Per Capita Expenditures:	<b>\$236</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$43,532</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>661.56%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$1,136,580</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$1,561</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$1,151,532</b>	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**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: 12/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$51,724,419

Equalized Assessed Valuation: \$1,504,752,813

Population: 56,690

Employees:

    Full Time: 352

    Part Time: 88

    Salaries Paid: \$29,493,239

**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 11:	<b>-\$1,753,107</b>	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	<b>-\$31</b>	\$408	\$344
Revenue Collected During FY 11:	<b>\$44,819,395</b>	\$50,440,300	\$37,871,458
Expenditures During FY 11:	<b>\$44,771,938</b>	\$47,398,253	\$35,338,865
Per Capita Revenue:	<b>\$791</b>	\$966	\$915
Per Capita Expenditures:	<b>\$790</b>	\$910	\$864
Revenues over (under) Expenditures:	<b>\$47,457</b>	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	<b>-0.77%</b>	51.25%	47.28%
Ending Fund Balance for FY 11:	<b>-\$343,946</b>	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	<b>-\$6</b>	\$442	\$383

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,201,372</b>	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	<b>-\$28,280,753</b>	\$4,803,365	\$9,476,133



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$115,617,657</b>	\$80,093,952	\$52,112,479
Per Capita Debt:	<b>\$2.039</b>	\$1,447	\$1,211
General Obligation Debt over EAV:	<b>5.26%</b>	4.26%	3.16%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$51,213,052</b>	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	<b>\$903</b>	\$1,281	\$1,058
Revenue Collected During FY 11:	<b>\$35,956,440</b>	\$19,021,231	\$10,804,782
Expenditures During FY 11:	<b>\$38,296,435</b>	\$18,785,626	\$10,275,973
Per Capita Revenue:	<b>\$634</b>	\$347	\$255
Per Capita Expenditures:	<b>\$676</b>	\$343	\$253
Operating Income (loss):	<b>-\$2,339,995</b>	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	<b>133.71%</b>	446.20%	397.59%
Ending Retained Earnings for FY 11:	<b>\$51,205,371</b>	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	<b>\$903</b>	\$1,300	\$1,050



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Oak Park Village**

Unit Code: 016/415/32 County: COOK

Fiscal Year End: 12/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$119,291,121

Equalized Assessed Valuation: \$1,850,649,808

Population: 51,878

Employees:

    Full Time: 372

    Part Time: 9

    Salaries Paid: \$31,145,101

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$31,987,968</b>	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	<b>\$617</b>	\$408	\$344
Revenue Collected During FY 11:	<b>\$60,221,461</b>	\$50,440,300	\$37,871,458
Expenditures During FY 11:	<b>\$69,563,505</b>	\$47,398,253	\$35,338,865
Per Capita Revenue:	<b>\$1,161</b>	\$966	\$915
Per Capita Expenditures:	<b>\$1,341</b>	\$910	\$864
Revenues over (under) Expenditures:	<b>-\$9,342,044</b>	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	<b>35.84%</b>	51.25%	47.28%
Ending Fund Balance for FY 11:	<b>\$24,929,064</b>	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	<b>\$481</b>	\$442	\$383

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$15,479,168</b>	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	<b>\$1,531,545</b>	\$4,803,365	\$9,476,133



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$93,569,775</b>	\$80,093,952	\$52,112,479
Per Capita Debt:	<b>\$1,804</b>	\$1,447	\$1,211
General Obligation Debt over EAV:	<b>3.27%</b>	4.26%	3.16%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$59,410,279</b>	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,145</b>	\$1,281	\$1,058
Revenue Collected During FY 11:	<b>\$19,518,429</b>	\$19,021,231	\$10,804,782
Expenditures During FY 11:	<b>\$16,805,463</b>	\$18,785,626	\$10,275,973
Per Capita Revenue:	<b>\$376</b>	\$347	\$255
Per Capita Expenditures:	<b>\$324</b>	\$343	\$253
Operating Income (loss):	<b>\$2,712,966</b>	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	<b>358.70%</b>	446.20%	397.59%
Ending Retained Earnings for FY 11:	<b>\$60,281,516</b>	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	<b>\$1,162</b>	\$1,300	\$1,050



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Oakbrook Terrace City**

Unit Code: **022/090/30** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,712,146**

Equalized Assessed Valuation: **\$286,857,191**

Population: **2,134**

Employees:

**Full Time:** **37**

**Part Time:** **10**

**Salaries Paid:** **\$2,988,368**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$2,989,066</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$1,401</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$6,451,319</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$10,065,135</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$3,023</b>	\$740	\$584
Per Capita Expenditures:	<b>\$4,717</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$3,613,816</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>35.79%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$3,602,396</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$1,688</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$45,457	\$
Total Unreserved Funds:	<b>\$</b>	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$215,170</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$9,919,633</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$11.687.281</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$5.477</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>4.07%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$4,815,833</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,257</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$748,989</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$958,336</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$351</b>	\$472	\$312
Per Capita Expenditures:	<b>\$449</b>	\$426	\$290
Operating Income (loss):	<b>-\$209,347</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>480.68%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$4,606,486</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$2,159</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Oakdale Village**

Unit Code: **095/043/32** County: **WASHINGTON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$131,200**

Equalized Assessed Valuation: **\$2,224,488**

Population: **221**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$8,265**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$135,049</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$611</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$52,877</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$41,793</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$239</b>	\$579	\$289
Per Capita Expenditures:	<b>\$189</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$11,084</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>349.66%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$146,133</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$661</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$146,133</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Oakford Village**

Unit Code: **065/020/32** County: **MENARD**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$201,035**

Equalized Assessed Valuation: **\$2,025,888**

Population: **309**

Employees:

    Full Time:

    Part Time: **11**

    Salaries Paid: **\$16,857**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$136,556</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$442</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$51,279</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$59,609</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$166</b>	\$579	\$289
Per Capita Expenditures:	<b>\$193</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$8,330</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>230.98%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$137,682</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$446</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$137,682</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$326,000</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$1.055</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$521,597</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,688</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$87,678</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$81,916</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$284</b>	\$547	\$216
Per Capita Expenditures:	<b>\$265</b>	\$537	\$232
Operating Income (loss):	<b>\$5,762</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>639.66%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$523,986</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$1,696</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Oakland City**

Unit Code: **015/035/30** County: **COLES**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$997,912**

Equalized Assessed Valuation: **\$7,149,485**

Population: **880**

Employees:

**Full Time:** **4**

**Part Time:** **5**

**Salaries Paid:** **\$204,979**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$554,038</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$630</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$336,817</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$377,474</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$383</b>	\$579	\$289
Per Capita Expenditures:	<b>\$429</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$40,657</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>136.00%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$513,381</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$583</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$121,497</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$372,521</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$230,000</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$261</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$959,992</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,091</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$408,511</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$398,240</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$464</b>	\$547	\$216
Per Capita Expenditures:	<b>\$453</b>	\$537	\$232
Operating Income (loss):	<b>\$10,271</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>243.64%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$970,263</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$1,103</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Oakwood Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,198,732**

Equalized Assessed Valuation: **\$11,106,560**

Population: **1,533**

Employees:

**Full Time:** **6**

**Part Time:** **31**

**Salaries Paid:** **\$404,825**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,106,284</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$722</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$1,010,968</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$1,275,187</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$659</b>	\$740	\$584
Per Capita Expenditures:	<b>\$832</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$264,219</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>71.43%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$910,922</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$594</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$561,653</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$349,269</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$300.000</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$196</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$1,212,702</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$791</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$410,840</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$135,118</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$268</b>	\$472	\$312
Per Capita Expenditures:	<b>\$88</b>	\$426	\$290
Operating Income (loss):	<b>\$275,722</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>929.33%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,255,691</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$819</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Oakwood Hills Village**

Unit Code: **063/090/32** County: **MCHENRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,287,800**

Equalized Assessed Valuation: **\$72,032,218**

Population: **2,083**

Employees:

    Full Time:

    Part Time: **47**

    Salaries Paid: **\$259,694**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$365,147</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$175</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$726,333</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$696,215</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$349</b>	\$740	\$584
Per Capita Expenditures:	<b>\$334</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$30,118</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>56.77%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$395,265</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$190</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$3,376</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$391,888</b>	\$837,156	\$690,850



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$210.000</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$101</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$	\$1,428	\$1,096
Revenue Collected During FY 11:	\$	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$	\$472	\$312
Per Capita Expenditures:	\$	\$426	\$290
Operating Income (loss):	\$	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1,000 and 25,000**

**Local Government Profile**

Unit Name: **Oblong Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,448,873**

Equalized Assessed Valuation: **\$9,403,093**

Population: **1,580**

Employees:

    Full Time: **9**

    Part Time: **10**

    Salaries Paid: **\$368,966**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$976.386</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>\$618</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$570.054</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$572.600</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$361</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$362</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>-\$2.546</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>170.07%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>\$973.840</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>\$616</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$420.056</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>\$553.784</b>	<b>\$837,156</b>	<b>\$690,850</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$614.641</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$389</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$2,339,892</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,481</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$516,470</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$543,707</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$327</b>	\$472	\$312
Per Capita Expenditures:	<b>\$344</b>	\$426	\$290
Operating Income (loss):	<b>-\$27,237</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>425.35%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$2,312,655</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,464</b>	\$1,526	\$1,178



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$84,929</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$462</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$38,885</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$47,386</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$211</b>	\$579	\$289
Per Capita Expenditures:	<b>\$258</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$8,501</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>161.29%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$76,428</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$415</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$4,065</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$80,863</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Odell Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,416,126**

Equalized Assessed Valuation: **\$12,609,006**

Population: **994**

Employees:

**Full Time:** **3**

**Part Time:** **12**

**Salaries Paid:** **\$150,409**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$302,676</b>	<b>\$252,795</b>	<b>\$157,765</b>
Per Capita Beginning Fund Balance:	<b>\$305</b>	<b>\$670</b>	<b>\$454</b>
Revenue Collected During FY 11:	<b>\$443,398</b>	<b>\$229,354</b>	<b>\$114,958</b>
Expenditures During FY 11:	<b>\$434,759</b>	<b>\$213,573</b>	<b>\$105,876</b>
Per Capita Revenue:	<b>\$446</b>	<b>\$579</b>	<b>\$289</b>
Per Capita Expenditures:	<b>\$437</b>	<b>\$555</b>	<b>\$286</b>
Revenues over (under) Expenditures:	<b>\$8,639</b>	<b>\$15,782</b>	<b>\$5,397</b>
Ratio of Fund Balance to Expenditures:	<b>71.61%</b>	<b>249.66%</b>	<b>150.66%</b>
Ending Fund Balance for FY 11:	<b>\$311,315</b>	<b>\$272,815</b>	<b>\$166,641</b>
Per Capita Ending Fund Balance:	<b>\$313</b>	<b>\$701</b>	<b>\$460</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$3,233</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$25,142</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$43,930</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$311,317</b>	<b>\$145,523</b>	<b>\$100,546</b>



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$7.865</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$8</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,327,283</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,341</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$158,247</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$273,674</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$159</b>	\$547	\$216
Per Capita Expenditures:	<b>\$275</b>	\$537	\$232
Operating Income (loss):	<b>-\$115,427</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>808.21%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$2,211,856</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$2,225</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Odin Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$918,000**

Equalized Assessed Valuation: **\$6,163,278**

Population: **1,200**

Employees:

    Full Time: **5**

    Part Time: **5**

    Salaries Paid: **\$189,340**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>-\$34,462</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>-\$29</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$291,357</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$249,758</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$243</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$208</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>\$41,599</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>2.86%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>\$7,137</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>\$6</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$78,769</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>-\$71,632</b>	<b>\$837,156</b>	<b>\$690,850</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$677.309</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$564</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>10.30%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$80,090</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$67</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$647,085</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$577,974</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$539</b>	\$472	\$312
Per Capita Expenditures:	<b>\$482</b>	\$426	\$290
Operating Income (loss):	<b>\$69,111</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>25.81%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$149,201</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$124</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$20,279,299</b>	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	<b>\$689</b>	\$408	\$344
Revenue Collected During FY 11:	<b>\$23,262,310</b>	\$50,440,300	\$37,871,458
Expenditures During FY 11:	<b>\$16,453,298</b>	\$47,398,253	\$35,338,865
Per Capita Revenue:	<b>\$791</b>	\$966	\$915
Per Capita Expenditures:	<b>\$559</b>	\$910	\$864
Revenues over (under) Expenditures:	<b>\$6,809,012</b>	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	<b>148.03%</b>	51.25%	47.28%
Ending Fund Balance for FY 11:	<b>\$24,356,091</b>	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	<b>\$828</b>	\$442	\$383

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	<b>\$35,354,694</b>	\$4,803,365	\$9,476,133



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$59,643,848</b>	\$80,093,952	\$52,112,479
Per Capita Debt:	<b>\$2.027</b>	\$1,447	\$1,211
General Obligation Debt over EAV:	<b>7.26%</b>	4.26%	3.16%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$31,528,990</b>	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,072</b>	\$1,281	\$1,058
Revenue Collected During FY 11:	<b>\$14,550,139</b>	\$19,021,231	\$10,804,782
Expenditures During FY 11:	<b>\$12,817,505</b>	\$18,785,626	\$10,275,973
Per Capita Revenue:	<b>\$495</b>	\$347	\$255
Per Capita Expenditures:	<b>\$436</b>	\$343	\$253
Operating Income (loss):	<b>\$1,732,634</b>	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	<b>259.50%</b>	446.20%	397.59%
Ending Retained Earnings for FY 11:	<b>\$33,261,624</b>	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	<b>\$1,131</b>	\$1,300	\$1,050



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Ogden Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$666,550**

Equalized Assessed Valuation: **\$10,466,110**

Population: **743**

Employees:

    Full Time: **1**

    Part Time: **28**

    Salaries Paid: **\$117,782**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$138,203</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$186</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$251,487</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$205,869</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$338</b>	\$579	\$289
Per Capita Expenditures:	<b>\$277</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$45,618</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>89.29%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$183,821</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$247</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$30,307</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$153,513</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$226,311	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$305	\$2,114	\$837
Revenue Collected During FY 11:	\$120,432	\$200,254	\$87,964
Expenditures During FY 11:	\$142,171	\$193,235	\$93,439
Per Capita Revenue:	\$162	\$547	\$216
Per Capita Expenditures:	\$191	\$537	\$232
Operating Income (loss):	-\$21,739	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	137.38%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$195,320	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$263	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 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 11:	<b>\$32,331</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$7</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$5,038,402</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$5,293,335</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$1,150</b>	\$740	\$584
Per Capita Expenditures:	<b>\$1,208</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$254,933</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>-10.07%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>-\$532,809</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>-\$122</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$45,457	\$
Total Unreserved Funds:	<b>\$</b>	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$4,527,454</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$9,043,416</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$2,064</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$367,699</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$84</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$4,201,261</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$3,978,691</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$959</b>	\$472	\$312
Per Capita Expenditures:	<b>\$908</b>	\$426	\$290
Operating Income (loss):	<b>\$222,570</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>13.70%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$545,269</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$124</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Ohio Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,254,670**

Equalized Assessed Valuation: **\$2,620,568**

Population: **540**

Employees:

    Full Time: **1**

    Part Time: **3**

    Salaries Paid: **\$59,766**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$411.014</b>	<b>\$252,795</b>	<b>\$157,765</b>
Per Capita Beginning Fund Balance:	<b>\$761</b>	<b>\$670</b>	<b>\$454</b>
Revenue Collected During FY 11:	<b>\$384.230</b>	<b>\$229,354</b>	<b>\$114,958</b>
Expenditures During FY 11:	<b>\$312.095</b>	<b>\$213,573</b>	<b>\$105,876</b>
Per Capita Revenue:	<b>\$712</b>	<b>\$579</b>	<b>\$289</b>
Per Capita Expenditures:	<b>\$578</b>	<b>\$555</b>	<b>\$286</b>
Revenues over (under) Expenditures:	<b>\$72.135</b>	<b>\$15,782</b>	<b>\$5,397</b>
Ratio of Fund Balance to Expenditures:	<b>138.79%</b>	<b>249.66%</b>	<b>150.66%</b>
Ending Fund Balance for FY 11:	<b>\$433.149</b>	<b>\$272,815</b>	<b>\$166,641</b>
Per Capita Ending Fund Balance:	<b>\$802</b>	<b>\$701</b>	<b>\$460</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$3,233</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$25,142</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$106.596</b>	<b>\$43,930</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$326.553</b>	<b>\$145,523</b>	<b>\$100,546</b>



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1,314,632</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$2,435</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$893,389</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,654</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$115,874</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$176,712</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$215</b>	\$547	\$216
Per Capita Expenditures:	<b>\$327</b>	\$537	\$232
Operating Income (loss):	<b>-\$60,838</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>499.43%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$882,551</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$1,634</b>	\$2,170	\$908



**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: **5/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$66,920**

Equalized Assessed Valuation: **\$869,749**

Population: **148**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$5,320**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$105,697</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$714</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$27,378</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$23,273</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$185</b>	\$579	\$289
Per Capita Expenditures:	<b>\$157</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$4,105</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>471.80%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$109,802</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$742</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$31,168</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$78,634</b>	\$145,523	\$100,546



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$226,000</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$1.527</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$11,128</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$75</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$22,233</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$25,170</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$150</b>	\$547	\$216
Per Capita Expenditures:	<b>\$170</b>	\$537	\$232
Operating Income (loss):	<b>-\$2,937</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>32.54%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$8,191</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$55</b>	\$2,170	\$908





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$354.866</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$247</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$907,756</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$633</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$719,559</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$546,704</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$502</b>	\$472	\$312
Per Capita Expenditures:	<b>\$381</b>	\$426	\$290
Operating Income (loss):	<b>\$172,855</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>209.82%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$1,147,078</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$800</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Old Mill Creek Village**

Unit Code: **049/145/32** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$111,632**

Equalized Assessed Valuation: **\$9,147,210**

Population: **178**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$12,870**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$333,616</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$1,874</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$114,548</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$88,014</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$644</b>	\$579	\$289
Per Capita Expenditures:	<b>\$494</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$26,534</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>409.20%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$360,150</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$2,023</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$86,608</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$273,542</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$191,212</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$1,770</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$28,475</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$34,731</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$264</b>	\$579	\$289
Per Capita Expenditures:	<b>\$322</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$6,256</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>556.12%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$193,146</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$1,788</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	<b>\$193,146</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$	\$2,114	\$837
Revenue Collected During FY 11:	\$	\$200,254	\$87,964
Expenditures During FY 11:	\$	\$193,235	\$93,439
Per Capita Revenue:	\$	\$547	\$216
Per Capita Expenditures:	\$	\$537	\$232
Operating Income (loss):	\$	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	0.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Old Shawneetown Village**

Unit Code: **030/025/32** County: **GALLATIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$100,560**

Equalized Assessed Valuation: **\$1,837,101**

Population: **278**

Employees:

**Full Time:** **3**

**Part Time:** **3**

**Salaries Paid:** **\$59,671**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$569,646</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$2.049</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$200,692</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$178,255</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$722</b>	\$579	\$289
Per Capita Expenditures:	<b>\$641</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$22,437</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>324.31%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$578,096</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$2,079</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$149,712</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$15.832</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$57</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$16,155</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$58</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$19,058</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$26,508</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$69</b>	\$547	\$216
Per Capita Expenditures:	<b>\$95</b>	\$537	\$232
Operating Income (loss):	<b>-\$7,450</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>39.89%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$10,575</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$38</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Olmsted Village**

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

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$480,370**

Equalized Assessed Valuation: **\$1,012,116**

Population: **333**

Employees:

**Full Time:** **2**

**Part Time:** **10**

**Salaries Paid:** **\$75,006**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$49,811</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$150</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$114,474</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$115,784</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$344</b>	\$579	\$289
Per Capita Expenditures:	<b>\$348</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$1,310</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>45.95%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$53,201</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$160</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$53,201</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$252.450</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$758</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$1,320,527</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$3,966</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$248,466</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$191,186</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$746</b>	\$547	\$216
Per Capita Expenditures:	<b>\$574</b>	\$537	\$232
Operating Income (loss):	<b>\$57,280</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>718.20%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$1,373,107</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$4,123</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Olney City**

Unit Code: **080/025/30** County: **RICHLAND**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,418,115**

Equalized Assessed Valuation: **\$95,117,259**

Population: **9,115**

Employees:

**Full Time:** **66**

**Part Time:** **22**

**Salaries Paid:** **\$3,206,966**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$6,307,870</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$692</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$5,210,030</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$5,224,165</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$572</b>	\$740	\$584
Per Capita Expenditures:	<b>\$573</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$14,135</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>116.69%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$6,096,189</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$669</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$2,280,417</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$3,815,772</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1,718,685</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$189</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$10,560,973</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,159</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$2,916,823</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$2,355,857</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$320</b>	\$472	\$312
Per Capita Expenditures:	<b>\$258</b>	\$426	\$290
Operating Income (loss):	<b>\$560,966</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>480.51%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$11,320,199</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,242</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Olympia Fields Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,174,868**

Equalized Assessed Valuation: **\$212,762,464**

Population: **4,800**

Employees:

**Full Time:** **40**

**Part Time:** **8**

**Salaries Paid:** **\$3,079,116**

**Blended Component Units**

Number Submitted = **1**

Police Pension Board

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$3,608,114</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$752</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$6,171,292</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$5,682,471</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$1,286</b>	\$740	\$584
Per Capita Expenditures:	<b>\$1,184</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>\$488,821</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>72.10%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$4,096,935</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$854</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,036,832</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$1,413,798</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$10,770,553</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$2,244</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>1.29%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$5,551,845</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,157</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$2,215,939</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$2,528,728</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$462</b>	\$472	\$312
Per Capita Expenditures:	<b>\$527</b>	\$426	\$290
Operating Income (loss):	<b>-\$312,789</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>207.18%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$5,239,056</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,091</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Omaha Village**

Unit Code: 030/030/32 County: GALLATIN

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$230,000

Equalized Assessed Valuation: \$730,833

Population: 232

Employees:

    Full Time: 1

    Part Time: 2

    Salaries Paid: \$45,397

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$479,037</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$2.065</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$100,807</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$80,425</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$435</b>	\$579	\$289
Per Capita Expenditures:	<b>\$347</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$20,382</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>610.60%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$491,075</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$2,117</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$365,613</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$480,520	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,071	\$2,114	\$837
Revenue Collected During FY 11:	\$66,579	\$200,254	\$87,964
Expenditures During FY 11:	\$73,667	\$193,235	\$93,439
Per Capita Revenue:	\$287	\$547	\$216
Per Capita Expenditures:	\$318	\$537	\$232
Operating Income (loss):	-\$7,088	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	638.90%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$470,655	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,029	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Onarga Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,540,737**

Equalized Assessed Valuation: **\$10,459,903**

Population: **1,438**

Employees:

**Full Time:** **6**

**Part Time:** **37**

**Salaries Paid:** **\$316,225**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$661,032</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>\$460</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$629,410</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$632,168</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$438</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$440</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>-\$2,758</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>104.13%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>\$658,274</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>\$458</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$602</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>\$672,960</b>	<b>\$837,156</b>	<b>\$690,850</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$3,016,208</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$2,098</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,693,898</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,178</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$6,043,514</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$348,330</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$4,203</b>	\$472	\$312
Per Capita Expenditures:	<b>\$242</b>	\$426	\$290
Operating Income (loss):	<b>\$5,695,184</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>2121.29%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$7,389,082</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$5,138</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Less Than 1,000**

**Local Government Profile**

Unit Name: **Oneida City**

Unit Code: **048/045/30** County: **KNOX**

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$502,056**

Equalized Assessed Valuation: **\$5,867,552**

Population: **696**

Employees:

    Full Time:

    Part Time: **18**

    Salaries Paid: **\$43,871**

**Blended Component Units**

Number Submitted = 2  
Friends of the Greig Memorial Library and Oneid.  
Greig Memorial Library

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$140,945</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$203</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$218,844</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$163,554</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$314</b>	\$579	\$289
Per Capita Expenditures:	<b>\$235</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$55,290</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>119.98%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$196,235</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$282</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$62,476</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$172,293</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$726.970</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$1.044</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$449,308</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$646</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$161,843</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$195,447</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$233</b>	\$547	\$216
Per Capita Expenditures:	<b>\$281</b>	\$537	\$232
Operating Income (loss):	<b>-\$33,604</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>212.69%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$415,704</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$597</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Oquawka Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,177,500**

Equalized Assessed Valuation: **\$11,386,372**

Population: **1,539**

Employees:

**Full Time:** **2**

**Part Time:** **24**

**Salaries Paid:** **\$139,822**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$568,882</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>\$370</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$437,835</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$407,435</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$284</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$265</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>\$30,400</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>147.09%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>\$599,282</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>\$389</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$32,298</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>\$566,984</b>	<b>\$837,156</b>	<b>\$690,850</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$64.568</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$42</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$591,709</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$384</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$108,963</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$116,959</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$71</b>	\$472	\$312
Per Capita Expenditures:	<b>\$76</b>	\$426	\$290
Operating Income (loss):	<b>-\$7,996</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>499.07%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$583,713</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$379</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Orangeville Village**

Unit Code: **089/040/32** County: **STEPHENSON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,717,303**

Equalized Assessed Valuation: **\$3,737,135**

Population: **751**

Employees:

    Full Time: **1**

    Part Time: **20**

    Salaries Paid: **\$100,453**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$429,864</b>	<b>\$252,795</b>	<b>\$157,765</b>
Per Capita Beginning Fund Balance:	<b>\$572</b>	<b>\$670</b>	<b>\$454</b>
Revenue Collected During FY 11:	<b>\$311,945</b>	<b>\$229,354</b>	<b>\$114,958</b>
Expenditures During FY 11:	<b>\$281,151</b>	<b>\$213,573</b>	<b>\$105,876</b>
Per Capita Revenue:	<b>\$415</b>	<b>\$579</b>	<b>\$289</b>
Per Capita Expenditures:	<b>\$374</b>	<b>\$555</b>	<b>\$286</b>
Revenues over (under) Expenditures:	<b>\$30,794</b>	<b>\$15,782</b>	<b>\$5,397</b>
Ratio of Fund Balance to Expenditures:	<b>156.72%</b>	<b>249.66%</b>	<b>150.66%</b>
Ending Fund Balance for FY 11:	<b>\$440,624</b>	<b>\$272,815</b>	<b>\$166,641</b>
Per Capita Ending Fund Balance:	<b>\$587</b>	<b>\$701</b>	<b>\$460</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$3,233</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$25,142</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$305,291</b>	<b>\$43,930</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$409,994</b>	<b>\$145,523</b>	<b>\$100,546</b>



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$946,749</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$1.261</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$1,810,808</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,411</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$161,253</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$280,600</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$215</b>	\$547	\$216
Per Capita Expenditures:	<b>\$374</b>	\$537	\$232
Operating Income (loss):	<b>-\$119,347</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>634.82%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>\$1,781,316</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>\$2,372</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Oreana Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$689,800**

Equalized Assessed Valuation: **\$9,902,287**

Population: **892**

Employees:

    Full Time: **1**

    Part Time: **21**

    Salaries Paid: **\$133,548**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$381,965</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$428</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$242,517</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$238,147</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$272</b>	\$579	\$289
Per Capita Expenditures:	<b>\$267</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>\$4,370</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>161.81%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$385,335</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$432</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$221,697</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$163,638</b>	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$506,026	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$567	\$2,114	\$837
Revenue Collected During FY 11:	\$95,061	\$200,254	\$87,964
Expenditures During FY 11:	\$141,390	\$193,235	\$93,439
Per Capita Revenue:	\$107	\$547	\$216
Per Capita Expenditures:	\$159	\$537	\$232
Operating Income (loss):	-\$46,329	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	325.83%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$460,697	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$516	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Oregon City**

Unit Code: **071/045/30** County: **OGLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,594,500**

Equalized Assessed Valuation: **\$54,145,244**

Population: **4,123**

Employees:

**Full Time:** **20**

**Part Time:** **4**

**Salaries Paid:** **\$868,944**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,347,471</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$327</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$2,285,066</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$2,329,667</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$554</b>	\$740	\$584
Per Capita Expenditures:	<b>\$565</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$44,601</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>61.93%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>\$1,442,724</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>\$350</b>	\$570	\$394

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$45,457	\$
Total Unreserved Funds:	<b>\$</b>	\$5,948	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,000,492</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>\$442,280</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$5,567,675</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1.350</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>-\$2,901,190</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>-\$704</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$2,203,759</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$764,708</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$535</b>	\$472	\$312
Per Capita Expenditures:	<b>\$185</b>	\$426	\$290
Operating Income (loss):	<b>\$1,439,051</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>-191.12%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>-\$1,461,509</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>-\$354</b>	\$1,526	\$1,178



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$27,192</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$89</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$81,881</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$93,485</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$267</b>	\$579	\$289
Per Capita Expenditures:	<b>\$305</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$11,604</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>22.15%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$20,705</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$67</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$20,705</b>	\$145,523	\$100,546



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$177,583</b>	\$293,596	\$50,972
Per Capita Debt:	<b>\$578</b>	\$798	\$117
General Obligation Debt over EAV:	<b>0.00%</b>	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>-\$199,995</b>	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	<b>-\$651</b>	\$2,114	\$837
Revenue Collected During FY 11:	<b>\$112,959</b>	\$200,254	\$87,964
Expenditures During FY 11:	<b>\$118,547</b>	\$193,235	\$93,439
Per Capita Revenue:	<b>\$368</b>	\$547	\$216
Per Capita Expenditures:	<b>\$386</b>	\$537	\$232
Operating Income (loss):	<b>-\$5,588</b>	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	<b>-177.74%</b>	415.04%	333.91%
Ending Retained Earnings for FY 11:	<b>-\$210,700</b>	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	<b>-\$686</b>	\$2,170	\$908



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Orion Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,279,700**

Equalized Assessed Valuation: **\$28,171,016**

Population: **1,688**

Employees:

**Full Time:** **4**

**Part Time:** **6**

**Salaries Paid:** **\$231,903**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$573.354</b>	<b>\$3,039,409</b>	<b>\$1,338,999</b>
Per Capita Beginning Fund Balance:	<b>\$340</b>	<b>\$520</b>	<b>\$360</b>
Revenue Collected During FY 11:	<b>\$852.767</b>	<b>\$5,322,051</b>	<b>\$2,480,245</b>
Expenditures During FY 11:	<b>\$745.852</b>	<b>\$5,119,784</b>	<b>\$2,309,227</b>
Per Capita Revenue:	<b>\$505</b>	<b>\$740</b>	<b>\$584</b>
Per Capita Expenditures:	<b>\$442</b>	<b>\$705</b>	<b>\$560</b>
Revenues over (under) Expenditures:	<b>\$106.915</b>	<b>\$202,268</b>	<b>\$80,217</b>
Ratio of Fund Balance to Expenditures:	<b>85.98%</b>	<b>87.83%</b>	<b>69.92%</b>
Ending Fund Balance for FY 11:	<b>\$641.276</b>	<b>\$3,309,490</b>	<b>\$1,620,233</b>
Per Capita Ending Fund Balance:	<b>\$380</b>	<b>\$570</b>	<b>\$394</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$45,457</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$5,948</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$157.134</b>	<b>\$1,408,371</b>	<b>\$354,940</b>
Total Unrestricted Net Assets:	<b>\$512.065</b>	<b>\$837,156</b>	<b>\$690,850</b>



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$3,134,071</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1,857</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>2.04%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$3,134,244</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,857</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$656,048</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$552,884</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$389</b>	\$472	\$312
Per Capita Expenditures:	<b>\$328</b>	\$426	\$290
Operating Income (loss):	<b>\$103,164</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>592.60%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$3,276,401</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$1,941</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1,000 and 25,000

**Local Government Profile**

Unit Name: **Orland Hills Village**

Unit Code: 016/590/32 County: COOK

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$27,989,000

Equalized Assessed Valuation: \$182,194,684

Population: 6,779

Employees:

    Full Time: 25

    Part Time: 53

    Salaries Paid: \$2,442,507

**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 11:	<b>\$1,537,372</b>	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	<b>\$227</b>	\$520	\$360
Revenue Collected During FY 11:	<b>\$5,003,880</b>	\$5,322,051	\$2,480,245
Expenditures During FY 11:	<b>\$7,124,828</b>	\$5,119,784	\$2,309,227
Per Capita Revenue:	<b>\$738</b>	\$740	\$584
Per Capita Expenditures:	<b>\$1,051</b>	\$705	\$560
Revenues over (under) Expenditures:	<b>-\$2,120,948</b>	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	<b>-7.88%</b>	87.83%	69.92%
Ending Fund Balance for FY 11:	<b>-\$561,239</b>	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	<b>-\$83</b>	\$570	\$394

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$391,108</b>	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	<b>-\$925,121</b>	\$837,156	\$690,850



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$1.193.565</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$176</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>0.00%</b>	1.80%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$	\$1,428	\$1,096
Revenue Collected During FY 11:	\$	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$	\$472	\$312
Per Capita Expenditures:	\$	\$426	\$290
Operating Income (loss):	\$	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$	\$1,526	\$1,178



**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: 12/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$155,341,487

Equalized Assessed Valuation: \$2,744,654,347

Population: 56,767

Employees:

    Full Time: 263

    Part Time: 668

    Salaries Paid: \$24,536,264

**Blended Component Units**

Number Submitted = 1

Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$25,474,768</b>	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	<b>\$449</b>	\$408	\$344
Revenue Collected During FY 11:	<b>\$55,586,553</b>	\$50,440,300	\$37,871,458
Expenditures During FY 11:	<b>\$46,234,271</b>	\$47,398,253	\$35,338,865
Per Capita Revenue:	<b>\$979</b>	\$966	\$915
Per Capita Expenditures:	<b>\$814</b>	\$910	\$864
Revenues over (under) Expenditures:	<b>\$9,352,282</b>	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	<b>58.37%</b>	51.25%	47.28%
Ending Fund Balance for FY 11:	<b>\$26,985,477</b>	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	<b>\$475</b>	\$442	\$383

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$2,956,773</b>	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	<b>\$39,741,448</b>	\$4,803,365	\$9,476,133



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$73,720,000</b>	\$80,093,952	\$52,112,479
Per Capita Debt:	<b>\$1.299</b>	\$1,447	\$1,211
General Obligation Debt over EAV:	<b>2.69%</b>	4.26%	3.16%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$154,101,972</b>	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	<b>\$2,715</b>	\$1,281	\$1,058
Revenue Collected During FY 11:	<b>\$18,987,495</b>	\$19,021,231	\$10,804,782
Expenditures During FY 11:	<b>\$20,575,619</b>	\$18,785,626	\$10,275,973
Per Capita Revenue:	<b>\$334</b>	\$347	\$255
Per Capita Expenditures:	<b>\$362</b>	\$343	\$253
Operating Income (loss):	<b>-\$1,588,124</b>	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	<b>752.56%</b>	446.20%	397.59%
Ending Retained Earnings for FY 11:	<b>\$154,844,211</b>	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	<b>\$2,728</b>	\$1,300	\$1,050



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Oswego Village**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,372,248**

Equalized Assessed Valuation: **\$889,906,116**

Population: **30,780**

Employees:

**Full Time:** **110**

**Part Time:** **8**

**Salaries Paid:** **\$7,234,667**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$7,922,699</b>	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	<b>\$257</b>	\$408	\$344
Revenue Collected During FY 11:	<b>\$15,174,957</b>	\$50,440,300	\$37,871,458
Expenditures During FY 11:	<b>\$12,510,781</b>	\$47,398,253	\$35,338,865
Per Capita Revenue:	<b>\$493</b>	\$966	\$915
Per Capita Expenditures:	<b>\$406</b>	\$910	\$864
Revenues over (under) Expenditures:	<b>\$2,664,176</b>	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	<b>55.03%</b>	51.25%	47.28%
Ending Fund Balance for FY 11:	<b>\$6,884,881</b>	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	<b>\$224</b>	\$442	\$383

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$2,772,565</b>	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	<b>\$3,419,680</b>	\$4,803,365	\$9,476,133



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$37,793,856</b>	\$80,093,952	\$52,112,479
Per Capita Debt:	<b>\$1.228</b>	\$1,447	\$1,211
General Obligation Debt over EAV:	<b>2.06%</b>	4.26%	3.16%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$44,862,111</b>	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1,458</b>	\$1,281	\$1,058
Revenue Collected During FY 11:	<b>\$8,012,385</b>	\$19,021,231	\$10,804,782
Expenditures During FY 11:	<b>\$8,003,940</b>	\$18,785,626	\$10,275,973
Per Capita Revenue:	<b>\$260</b>	\$347	\$255
Per Capita Expenditures:	<b>\$260</b>	\$343	\$253
Operating Income (loss):	<b>\$8,445</b>	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	<b>584.17%</b>	446.20%	397.59%
Ending Retained Earnings for FY 11:	<b>\$46,756,856</b>	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	<b>\$1,519</b>	\$1,300	\$1,050





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$25,916,953</b>	\$8,583,251	\$2,594,486
Per Capita Debt:	<b>\$1.381</b>	\$1,301	\$617
General Obligation Debt over EAV:	<b>3.42%</b>	1.80%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$16,531,719</b>	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	<b>\$881</b>	\$1,428	\$1,096
Revenue Collected During FY 11:	<b>\$4,415,886</b>	\$2,662,250	\$1,182,408
Expenditures During FY 11:	<b>\$5,070,009</b>	\$2,501,260	\$1,107,129
Per Capita Revenue:	<b>\$235</b>	\$472	\$312
Per Capita Expenditures:	<b>\$270</b>	\$426	\$290
Operating Income (loss):	<b>-\$654,123</b>	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	<b>315.14%</b>	411.72%	349.23%
Ending Retained Earnings for FY 11:	<b>\$15,977,596</b>	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	<b>\$851</b>	\$1,526	\$1,178



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name: **Owaneco Village**

Unit Code: **011/045/32** County: **CHRISTIAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$101,230**

Equalized Assessed Valuation: **\$1,517,083**

Population: **260**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$19,333**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$37.117</b>	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	<b>\$143</b>	\$670	\$454
Revenue Collected During FY 11:	<b>\$64.104</b>	\$229,354	\$114,958
Expenditures During FY 11:	<b>\$66.916</b>	\$213,573	\$105,876
Per Capita Revenue:	<b>\$247</b>	\$579	\$289
Per Capita Expenditures:	<b>\$257</b>	\$555	\$286
Revenues over (under) Expenditures:	<b>-\$2.812</b>	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	<b>51.27%</b>	249.66%	150.66%
Ending Fund Balance for FY 11:	<b>\$34.305</b>	\$272,815	\$166,641
Per Capita Ending Fund Balance:	<b>\$132</b>	\$701	\$460

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,233	\$
Total Unreserved Funds:	<b>\$</b>	\$25,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$3.749</b>	\$43,930	\$
Total Unrestricted Net Assets:	<b>\$30.556</b>	\$145,523	\$100,546



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
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 11:	\$31,083	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$120	\$2,114	\$837
Revenue Collected During FY 11:	\$27,285	\$200,254	\$87,964
Expenditures During FY 11:	\$24,773	\$193,235	\$93,439
Per Capita Revenue:	\$105	\$547	\$216
Per Capita Expenditures:	\$95	\$537	\$232
Operating Income (loss):	\$2,512	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	135.61%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$33,595	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$129	\$2,170	\$908