



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Valier Village**

Unit Code: **028/060/32** County: **FRANKLIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,449,692**

Equalized Assessed Valuation: **\$2,827,197**

Population: **664**

Employees:

 Full Time: **6**

 Part Time:

 Salaries Paid: **\$113,522**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$350.139	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$527	\$670	\$454
Revenue Collected During FY 11:	\$225.419	\$229,354	\$114,958
Expenditures During FY 11:	\$206.164	\$213,573	\$105,876
Per Capita Revenue:	\$339	\$579	\$289
Per Capita Expenditures:	\$310	\$555	\$286
Revenues over (under) Expenditures:	\$19.255	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	177.98%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$366.937	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$553	\$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:	\$290.573	\$43,930	\$
Total Unrestricted Net Assets:	\$80.967	\$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:	\$1,160,354	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,748	\$2,114	\$837
Revenue Collected During FY 11:	\$256,216	\$200,254	\$87,964
Expenditures During FY 11:	\$242,837	\$193,235	\$93,439
Per Capita Revenue:	\$386	\$547	\$216
Per Capita Expenditures:	\$366	\$537	\$232
Operating Income (loss):	\$13,379	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	484.35%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,176,190	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,771	\$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:	\$52,003	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$2,476	\$670	\$454
Revenue Collected During FY 11:	\$3,168	\$229,354	\$114,958
Expenditures During FY 11:	\$4,882	\$213,573	\$105,876
Per Capita Revenue:	\$151	\$579	\$289
Per Capita Expenditures:	\$232	\$555	\$286
Revenues over (under) Expenditures:	-\$1,714	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	1030.09%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$50,289	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$2,395	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$50,289	\$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:	\$	\$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: **Valmeyer Village**

Unit Code: **067/030/32** County: **MONROE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,535,600**

Equalized Assessed Valuation: **\$28,545,185**

Population: **1,263**

Employees:

 Full Time: **5**

 Part Time: **17**

 Salaries Paid: **\$248,830**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$758,889	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$601	\$520	\$360
Revenue Collected During FY 11:	\$658,273	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$752,553	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$521	\$740	\$584
Per Capita Expenditures:	\$596	\$705	\$560
Revenues over (under) Expenditures:	-\$94,280	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	104.10%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$783,404	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$620	\$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:	\$65,000	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$926,568	\$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:	\$1.386.252	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.098	\$1,301	\$617
General Obligation Debt over EAV:	4.75%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,644,652	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,094	\$1,428	\$1,096
Revenue Collected During FY 11:	\$359,914	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$469,235	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$285	\$472	\$312
Per Capita Expenditures:	\$372	\$426	\$290
Operating Income (loss):	-\$109,321	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	540.31%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,535,331	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,007	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Vandalia City**

Unit Code: **026/040/30** County: **FAYETTE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,972,406**

Equalized Assessed Valuation: **\$51,927,621**

Population: **7,200**

Employees:

Full Time: **50**

Part Time: **47**

Salaries Paid: **\$2,249,416**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,955,064	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$410	\$520	\$360
Revenue Collected During FY 11:	\$4,859,344	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,300,515	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$675	\$740	\$584
Per Capita Expenditures:	\$597	\$705	\$560
Revenues over (under) Expenditures:	\$558,829	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	76.14%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,274,252	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$455	\$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:	\$598,764	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,128,104	\$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:	\$4,479,927	\$8,583,251	\$2,594,486
Per Capita Debt:	\$622	\$1,301	\$617
General Obligation Debt over EAV:	5.30%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$12,359,004	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,717	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,213,069	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,616,393	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$307	\$472	\$312
Per Capita Expenditures:	\$363	\$426	\$290
Operating Income (loss):	-\$403,324	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	459.10%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$12,011,822	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,668	\$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:	\$205,447	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$501	\$670	\$454
Revenue Collected During FY 11:	\$155,681	\$229,354	\$114,958
Expenditures During FY 11:	\$115,684	\$213,573	\$105,876
Per Capita Revenue:	\$380	\$579	\$289
Per Capita Expenditures:	\$282	\$555	\$286
Revenues over (under) Expenditures:	\$39,997	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	212.17%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$245,444	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$599	\$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:	\$27,525	\$43,930	\$
Total Unrestricted Net Assets:	\$217,919	\$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:	\$143,607	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$350	\$2,114	\$837
Revenue Collected During FY 11:	\$84,906	\$200,254	\$87,964
Expenditures During FY 11:	\$60,565	\$193,235	\$93,439
Per Capita Revenue:	\$207	\$547	\$216
Per Capita Expenditures:	\$148	\$537	\$232
Operating Income (loss):	\$24,341	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	277.30%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$167,948	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$410	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Venedy Village**

Unit Code: **095/060/32** County: **WASHINGTON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$43,685**

Equalized Assessed Valuation: **\$996,018**

Population: **136**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$3,390**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$34,746	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$255	\$670	\$454
Revenue Collected During FY 11:	\$36,092	\$229,354	\$114,958
Expenditures During FY 11:	\$30,747	\$213,573	\$105,876
Per Capita Revenue:	\$265	\$579	\$289
Per Capita Expenditures:	\$226	\$555	\$286
Revenues over (under) Expenditures:	\$5,345	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	130.39%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$40,091	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$295	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$40,091	\$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:	\$	\$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:	\$1,676,857	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$663	\$520	\$360
Revenue Collected During FY 11:	\$2,156,301	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,165,689	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$853	\$740	\$584
Per Capita Expenditures:	\$857	\$705	\$560
Revenues over (under) Expenditures:	-\$9,388	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	76.99%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,667,469	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$660	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$1,667,469	\$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:	\$	\$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:	\$	\$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 Less Than 1,000

Local Government Profile

Unit Name: **Vergennes Village**

Unit Code: **039/060/32** County: **JACKSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$91,350**

Equalized Assessed Valuation: **\$148,008**

Population: **325**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$29,810**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$45,077	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$139	\$670	\$454
Revenue Collected During FY 11:	\$97,909	\$229,354	\$114,958
Expenditures During FY 11:	\$82,845	\$213,573	\$105,876
Per Capita Revenue:	\$301	\$579	\$289
Per Capita Expenditures:	\$255	\$555	\$286
Revenues over (under) Expenditures:	\$15,064	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	69.07%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$57,222	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$176	\$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:	\$35,451	\$43,930	\$
Total Unrestricted Net Assets:	\$21,771	\$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:	\$652,472	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,008	\$2,114	\$837
Revenue Collected During FY 11:	\$127,045	\$200,254	\$87,964
Expenditures During FY 11:	\$138,457	\$193,235	\$93,439
Per Capita Revenue:	\$391	\$547	\$216
Per Capita Expenditures:	\$426	\$537	\$232
Operating Income (loss):	-\$11,412	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	463.73%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$642,060	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,976	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Vermont Village**

Unit Code: **029/105/32** County: **FULTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$557,851**

Equalized Assessed Valuation: **\$2,868,925**

Population: **792**

Employees:

Full Time: **2**

Part Time: **16**

Salaries Paid: **\$111,423**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$333,817	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$421	\$670	\$454
Revenue Collected During FY 11:	\$763,967	\$229,354	\$114,958
Expenditures During FY 11:	\$409,728	\$213,573	\$105,876
Per Capita Revenue:	\$965	\$579	\$289
Per Capita Expenditures:	\$517	\$555	\$286
Revenues over (under) Expenditures:	\$354,239	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	82.00%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$335,988	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$424	\$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:	\$250,557	\$43,930	\$
Total Unrestricted Net Assets:	\$169,852	\$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:	\$153,000	\$293,596	\$50,972
Per Capita Debt:	\$193	\$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:	\$738,208	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$932	\$2,114	\$837
Revenue Collected During FY 11:	\$125,597	\$200,254	\$87,964
Expenditures During FY 11:	\$171,592	\$193,235	\$93,439
Per Capita Revenue:	\$159	\$547	\$216
Per Capita Expenditures:	\$217	\$537	\$232
Operating Income (loss):	-\$45,995	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	672.69%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,154,281	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,457	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Vernon Hills Village**

Unit Code: **049/190/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,886,152**

Equalized Assessed Valuation: **\$1,245,751,097**

Population: **25,113**

Employees:

Full Time: **104**

Part Time: **10**

Salaries Paid: **\$8,447,220**

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:	\$19,707,747	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$785	\$408	\$344
Revenue Collected During FY 11:	\$20,764,767	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$19,118,762	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$827	\$966	\$915
Per Capita Expenditures:	\$761	\$910	\$864
Revenues over (under) Expenditures:	\$1,646,005	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	111.69%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$21,353,752	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$850	\$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:	\$3,349,329	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$20,422,612	\$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:	\$23,963,000	\$80,093,952	\$52,112,479
Per Capita Debt:	\$954	\$1,447	\$1,211
General Obligation Debt over EAV:	0.00%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$595,465	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$24	\$1,281	\$1,058
Revenue Collected During FY 11:	\$452,565	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$495,572	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$18	\$347	\$255
Per Capita Expenditures:	\$20	\$343	\$253
Operating Income (loss):	-\$43,007	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	111.48%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$552,458	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$22	\$1,300	\$1,050



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Verona Village**

Unit Code: **032/075/32** County: **GRUNDY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$212,500**

Equalized Assessed Valuation: **\$2,988,214**

Population: **250**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$16,746**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$125,594	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$502	\$670	\$454
Revenue Collected During FY 11:	\$113,352	\$229,354	\$114,958
Expenditures During FY 11:	\$80,995	\$213,573	\$105,876
Per Capita Revenue:	\$453	\$579	\$289
Per Capita Expenditures:	\$324	\$555	\$286
Revenues over (under) Expenditures:	\$32,357	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	195.01%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$157,951	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$632	\$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:	\$26,109	\$43,930	\$
Total Unrestricted Net Assets:	\$131,842	\$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:	\$262.261	\$293,596	\$50,972
Per Capita Debt:	\$1.049	\$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:	\$490,007	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,960	\$2,114	\$837
Revenue Collected During FY 11:	\$38,546	\$200,254	\$87,964
Expenditures During FY 11:	\$86,490	\$193,235	\$93,439
Per Capita Revenue:	\$154	\$547	\$216
Per Capita Expenditures:	\$346	\$537	\$232
Operating Income (loss):	-\$47,944	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	511.12%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$442,064	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,768	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Versailles Village**

Unit Code: **005/025/32** County: **BROWN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$846,500**

Equalized Assessed Valuation: **\$2,096,955**

Population: **567**

Employees:

Full Time: **2**

Part Time: **8**

Salaries Paid: **\$76,837**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$198,729	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$350	\$670	\$454
Revenue Collected During FY 11:	\$204,595	\$229,354	\$114,958
Expenditures During FY 11:	\$182,274	\$213,573	\$105,876
Per Capita Revenue:	\$361	\$579	\$289
Per Capita Expenditures:	\$321	\$555	\$286
Revenues over (under) Expenditures:	\$22,321	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	115.35%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$210,250	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$371	\$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:	\$41,229	\$43,930	\$
Total Unrestricted Net Assets:	\$165,429	\$145,523	\$100,546



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$10,754	\$293,596	\$50,972
Per Capita Debt:	\$19	\$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:	\$588,499	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,038	\$2,114	\$837
Revenue Collected During FY 11:	\$78,662	\$200,254	\$87,964
Expenditures During FY 11:	\$109,585	\$193,235	\$93,439
Per Capita Revenue:	\$139	\$547	\$216
Per Capita Expenditures:	\$193	\$537	\$232
Operating Income (loss):	-\$30,923	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	518.66%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$568,376	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,002	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Victoria Village**

Unit Code: **048/060/32** County: **KNOX**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$619,143**

Equalized Assessed Valuation: **\$1,812,394**

Population: **328**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$45,091**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$345,029	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1,052	\$670	\$454
Revenue Collected During FY 11:	\$66,284	\$229,354	\$114,958
Expenditures During FY 11:	\$43,981	\$213,573	\$105,876
Per Capita Revenue:	\$202	\$579	\$289
Per Capita Expenditures:	\$134	\$555	\$286
Revenues over (under) Expenditures:	\$22,303	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	862.69%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$379,420	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,157	\$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:	\$38,078	\$43,930	\$
Total Unrestricted Net Assets:	\$341,342	\$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:	\$444,379	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,355	\$2,114	\$837
Revenue Collected During FY 11:	\$79,064	\$200,254	\$87,964
Expenditures During FY 11:	\$89,780	\$193,235	\$93,439
Per Capita Revenue:	\$241	\$547	\$216
Per Capita Expenditures:	\$274	\$537	\$232
Operating Income (loss):	-\$10,716	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	469.56%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$421,575	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,285	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Vienna City**

Unit Code: **044/040/30** County: **JOHNSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,304,300**

Equalized Assessed Valuation: **\$11,062,996**

Population: **1,305**

Employees:

 Full Time: **13**

 Part Time: **8**

 Salaries Paid: **\$568,157**

Blended Component Units

Number Submitted = 1
Vienna Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,721,387	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1,319	\$520	\$360
Revenue Collected During FY 11:	\$962,043	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$835,158	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$737	\$740	\$584
Per Capita Expenditures:	\$640	\$705	\$560
Revenues over (under) Expenditures:	\$126,885	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	221.31%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,848,272	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,416	\$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:	\$1,848,272	\$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:	\$416.032	\$8,583,251	\$2,594,486
Per Capita Debt:	\$319	\$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:	\$2,584,295	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,980	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,120,462	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,058,385	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$859	\$472	\$312
Per Capita Expenditures:	\$811	\$426	\$290
Operating Income (loss):	\$62,077	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	250.04%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,646,372	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,028	\$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:	\$632,685	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$249	\$520	\$360
Revenue Collected During FY 11:	\$1,274,778	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,172,705	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$502	\$740	\$584
Per Capita Expenditures:	\$462	\$705	\$560
Revenues over (under) Expenditures:	\$102,073	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	37.80%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$443,280	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$175	\$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:	\$69,476	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$876,779	\$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:	\$1,877,128	\$8,583,251	\$2,594,486
Per Capita Debt:	\$740	\$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:	\$2,079,525	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$820	\$1,428	\$1,096
Revenue Collected During FY 11:	\$877,298	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$640,062	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$346	\$472	\$312
Per Capita Expenditures:	\$252	\$426	\$290
Operating Income (loss):	\$237,236	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	407.50%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,608,239	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,028	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name:	Villa Park Village
Unit Code:	022/100/32
County:	DUPAGE
Fiscal Year End:	4/30/2011
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$48,422,372
Equalized Assessed Valuation:	\$675,703,653
Population:	21,904
Employees:	
Full Time:	169
Part Time:	120
Salaries Paid:	\$11,900,412

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$12,017,669	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$549	\$520	\$360
Revenue Collected During FY 11:	\$21,490,690	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$23,067,170	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$981	\$740	\$584
Per Capita Expenditures:	\$1,053	\$705	\$560
Revenues over (under) Expenditures:	-\$1,576,480	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	41.80%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$9,641,961	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$440	\$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:	\$5,685,384	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$5,238,336	\$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:	\$29,742,135	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.358	\$1,301	\$617
General Obligation Debt over EAV:	2.80%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$31,129,144	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,421	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,155,120	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,212,211	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$235	\$472	\$312
Per Capita Expenditures:	\$238	\$426	\$290
Operating Income (loss):	-\$57,091	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	597.96%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$31,167,053	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,423	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Viola Village**

Unit Code: **066/050/32** County: **MERCER**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$832,975**

Equalized Assessed Valuation: **\$10,116,200**

Population: **955**

Employees:

Full Time: **2**

Part Time: **16**

Salaries Paid: **\$126,765**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$322,469	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$338	\$670	\$454
Revenue Collected During FY 11:	\$305,811	\$229,354	\$114,958
Expenditures During FY 11:	\$237,780	\$213,573	\$105,876
Per Capita Revenue:	\$320	\$579	\$289
Per Capita Expenditures:	\$249	\$555	\$286
Revenues over (under) Expenditures:	\$68,031	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	155.82%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$370,500	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$388	\$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:	\$110,860	\$43,930	\$
Total Unrestricted Net Assets:	\$259,640	\$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:	\$289,317	\$293,596	\$50,972
Per Capita Debt:	\$303	\$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:	\$561,904	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$588	\$2,114	\$837
Revenue Collected During FY 11:	\$263,069	\$200,254	\$87,964
Expenditures During FY 11:	\$156,526	\$193,235	\$93,439
Per Capita Revenue:	\$275	\$547	\$216
Per Capita Expenditures:	\$164	\$537	\$232
Operating Income (loss):	\$106,543	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	439.83%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$688,447	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$721	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Virден City**

Unit Code: **056/120/30** County: **MACOUPIN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,397,954**

Equalized Assessed Valuation: **\$27,472,528**

Population: **3,600**

Employees:

 Full Time: **6**

 Part Time: **10**

 Salaries Paid: **\$726,466**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$76.637	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$21	\$520	\$360
Revenue Collected During FY 11:	\$1.371.806	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.300.792	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$381	\$740	\$584
Per Capita Expenditures:	\$361	\$705	\$560
Revenues over (under) Expenditures:	\$71.014	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	11.35%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$147.651	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$41	\$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:	-\$125.180	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$272.831	\$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:	\$855,079	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$238	\$1,428	\$1,096
Revenue Collected During FY 11:	\$577,292	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$583,368	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$160	\$472	\$312
Per Capita Expenditures:	\$162	\$426	\$290
Operating Income (loss):	-\$6,076	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	145.53%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$849,003	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$236	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Virgil Village**

Unit Code: **045/100/32** County: **KANE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$274,860**

Equalized Assessed Valuation: **\$8,131,642**

Population: **266**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$17,220**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$205,780	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$774	\$670	\$454
Revenue Collected During FY 11:	\$81,543	\$229,354	\$114,958
Expenditures During FY 11:	\$97,254	\$213,573	\$105,876
Per Capita Revenue:	\$307	\$579	\$289
Per Capita Expenditures:	\$366	\$555	\$286
Revenues over (under) Expenditures:	-\$15,711	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	195.41%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$190,042	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$714	\$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:	\$	\$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

Number Submitted = 3

Cemetery

Jennie Marr Dunaway Memorial Park

Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,219,622	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$706	\$520	\$360
Revenue Collected During FY 11:	\$894,851	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,043,274	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$518	\$740	\$584
Per Capita Expenditures:	\$604	\$705	\$560
Revenues over (under) Expenditures:	-\$148,423	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	104.65%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,091,824	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$632	\$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:	\$857,031	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$474,293	\$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:	\$2,781,356	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,610	\$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:	\$2,378,602	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,377	\$1,428	\$1,096
Revenue Collected During FY 11:	\$11,602,591	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$928,829	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$6,714	\$472	\$312
Per Capita Expenditures:	\$538	\$426	\$290
Operating Income (loss):	\$10,673,762	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1403.03%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$13,031,739	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$7,542	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Volo Village**

Unit Code: **049/192/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,097,791**

Equalized Assessed Valuation: **\$119,890,430**

Population: **2,929**

Employees:

 Full Time: **5**

 Part Time: **15**

 Salaries Paid: **\$277,798**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,719,293	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1,611	\$520	\$360
Revenue Collected During FY 11:	\$3,407,078	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,786,390	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,163	\$740	\$584
Per Capita Expenditures:	\$1,293	\$705	\$560
Revenues over (under) Expenditures:	-\$379,312	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	95.66%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,622,029	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,237	\$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:	\$142,023	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,503,620	\$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:	\$411.049	\$8,583,251	\$2,594,486
Per Capita Debt:	\$140	\$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:	\$1,057,187	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,217,484	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$361	\$472	\$312
Per Capita Expenditures:	\$416	\$426	\$290
Operating Income (loss):	-\$160,297	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	462.99%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,636,890	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,925	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Wadsworth Village**

Unit Code: **049/195/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,500,250**

Equalized Assessed Valuation: **\$167,863,255**

Population: **3,815**

Employees:

 Full Time: **3**

 Part Time: **13**

 Salaries Paid: **\$233,327**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,191,207	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$312	\$520	\$360
Revenue Collected During FY 11:	\$1,722,031	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$878,467	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$451	\$740	\$584
Per Capita Expenditures:	\$230	\$705	\$560
Revenues over (under) Expenditures:	\$843,564	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	231.63%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,034,771	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$533	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$339,824	\$45,457	\$
Total Unreserved Funds:	\$1,694,947	\$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:	\$	\$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:	\$	\$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 Less Than 1,000

Local Government Profile

Unit Name: **Waggoner Village**

Unit Code: **068/085/32** County: **MONTGOME**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,643,340**

Equalized Assessed Valuation: **\$898,670**

Population: **238**

Employees:

 Full Time:

 Part Time: **14**

 Salaries Paid: **\$19,888**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$53,829	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$226	\$670	\$454
Revenue Collected During FY 11:	\$48,079	\$229,354	\$114,958
Expenditures During FY 11:	\$33,096	\$213,573	\$105,876
Per Capita Revenue:	\$202	\$579	\$289
Per Capita Expenditures:	\$139	\$555	\$286
Revenues over (under) Expenditures:	\$14,983	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	207.92%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$68,812	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$289	\$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:	\$17,918	\$43,930	\$
Total Unrestricted Net Assets:	\$53,776	\$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:	\$1.963	\$293,596	\$50,972
Per Capita Debt:	\$8	\$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:	\$417,168	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,753	\$2,114	\$837
Revenue Collected During FY 11:	\$46,981	\$200,254	\$87,964
Expenditures During FY 11:	\$58,552	\$193,235	\$93,439
Per Capita Revenue:	\$197	\$547	\$216
Per Capita Expenditures:	\$246	\$537	\$232
Operating Income (loss):	-\$11,571	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	692.71%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$405,597	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,704	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Walnut Village**

Unit Code: **006/115/32** County: **BUREAU**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$983,657**

Equalized Assessed Valuation: **\$15,454,325**

Population: **1,461**

Employees:

Full Time: **6**

Part Time: **18**

Salaries Paid: **\$275,085**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$881,773	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$604	\$520	\$360
Revenue Collected During FY 11:	\$601,027	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$599,180	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$411	\$740	\$584
Per Capita Expenditures:	\$410	\$705	\$560
Revenues over (under) Expenditures:	\$1,847	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	147.47%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$883,620	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$605	\$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:	\$563,567	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$320,053	\$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:	\$463.030	\$8,583,251	\$2,594,486
Per Capita Debt:	\$317	\$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:	\$970,257	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$664	\$1,428	\$1,096
Revenue Collected During FY 11:	\$301,544	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$369,610	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$206	\$472	\$312
Per Capita Expenditures:	\$253	\$426	\$290
Operating Income (loss):	-\$68,066	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	244.09%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$902,191	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$618	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Walshville Village**

Unit Code: **068/090/32** County: **MONTGOME**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$32,712**

Equalized Assessed Valuation: **\$438,250**

Population: **64**

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:	\$69,962	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1,093	\$670	\$454
Revenue Collected During FY 11:	\$19,052	\$229,354	\$114,958
Expenditures During FY 11:	\$13,583	\$213,573	\$105,876
Per Capita Revenue:	\$298	\$579	\$289
Per Capita Expenditures:	\$212	\$555	\$286
Revenues over (under) Expenditures:	\$5,469	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	555.33%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$75,431	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,179	\$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:	\$75,431	\$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: **Waltonville Village**

Unit Code: **041/045/32** County: **JEFFERSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$484,389**

Equalized Assessed Valuation: **\$2,036,933**

Population: **434**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$51,510**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$291.136	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$671	\$670	\$454
Revenue Collected During FY 11:	\$93.828	\$229,354	\$114,958
Expenditures During FY 11:	\$166.095	\$213,573	\$105,876
Per Capita Revenue:	\$216	\$579	\$289
Per Capita Expenditures:	\$383	\$555	\$286
Revenues over (under) Expenditures:	-\$72.267	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	131.77%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$218.869	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$504	\$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:	\$11.880	\$43,930	\$
Total Unrestricted Net Assets:	\$131.410	\$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:	\$550.195	\$293,596	\$50,972
Per Capita Debt:	\$1.268	\$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:	\$1,979,993	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$4,562	\$2,114	\$837
Revenue Collected During FY 11:	\$327,701	\$200,254	\$87,964
Expenditures During FY 11:	\$386,348	\$193,235	\$93,439
Per Capita Revenue:	\$755	\$547	\$216
Per Capita Expenditures:	\$890	\$537	\$232
Operating Income (loss):	-\$58,647	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	497.31%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,921,346	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$4,427	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Wamac City**

Unit Code: **095/065/30** County: **WASHINGTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$895,365**

Equalized Assessed Valuation: **\$6,970,739**

Population: **1,378**

Employees:

 Full Time: **4**

 Part Time: **23**

 Salaries Paid: **\$223,697**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,301,899	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$945	\$520	\$360
Revenue Collected During FY 11:	\$513,253	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$382,880	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$372	\$740	\$584
Per Capita Expenditures:	\$278	\$705	\$560
Revenues over (under) Expenditures:	\$130,373	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	374.92%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,435,507	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,042	\$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:	\$1,435,507	\$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:	\$	\$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:	\$1,168,611	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$848	\$1,428	\$1,096
Revenue Collected During FY 11:	\$288,965	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$258,064	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$210	\$472	\$312
Per Capita Expenditures:	\$187	\$426	\$290
Operating Income (loss):	\$30,901	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	463.56%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,196,277	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$868	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Wapella Village**

Unit Code: **020/030/32** County: **DEWITT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$826,421**

Equalized Assessed Valuation: **\$6,217,374**

Population: **651**

Employees:

 Full Time: **1**

 Part Time: **4**

 Salaries Paid: **\$89,994**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$247,843	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$381	\$670	\$454
Revenue Collected During FY 11:	\$349,694	\$229,354	\$114,958
Expenditures During FY 11:	\$285,863	\$213,573	\$105,876
Per Capita Revenue:	\$537	\$579	\$289
Per Capita Expenditures:	\$439	\$555	\$286
Revenues over (under) Expenditures:	\$63,831	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	91.25%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$260,861	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$401	\$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:	\$260,861	\$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:	\$117,463	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$180	\$2,114	\$837
Revenue Collected During FY 11:	\$81,463	\$200,254	\$87,964
Expenditures During FY 11:	\$111,308	\$193,235	\$93,439
Per Capita Revenue:	\$125	\$547	\$216
Per Capita Expenditures:	\$171	\$537	\$232
Operating Income (loss):	-\$29,845	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	124.37%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$138,431	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$213	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Warren Village**

Unit Code: **043/055/32** County: **JO DAVIESS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,501,182**

Equalized Assessed Valuation: **\$15,421,887**

Population: **1,428**

Employees:

 Full Time: **8**

 Part Time: **13**

 Salaries Paid: **\$364,893**

Blended Component Units

Number Submitted = **1**

Fire Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$847,736	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$594	\$520	\$360
Revenue Collected During FY 11:	\$797,619	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$822,743	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$559	\$740	\$584
Per Capita Expenditures:	\$576	\$705	\$560
Revenues over (under) Expenditures:	-\$25,124	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	99.98%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$822,612	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$576	\$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:	\$4,725	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$817,887	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,611,177	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,128	\$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:	\$810,738	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$568	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,158,965	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$647,126	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$812	\$472	\$312
Per Capita Expenditures:	\$453	\$426	\$290
Operating Income (loss):	\$511,839	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	204.38%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,322,577	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$926	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Warrensburg Village**

Unit Code: **055/060/32** County: **MACON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,230,861**

Equalized Assessed Valuation: **\$11,942,297**

Population: **1,284**

Employees:

Full Time: **4**

Part Time: **11**

Salaries Paid: **\$196,462**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$134,444	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	-\$105	\$520	\$360
Revenue Collected During FY 11:	\$382,448	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$337,164	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$298	\$740	\$584
Per Capita Expenditures:	\$263	\$705	\$560
Revenues over (under) Expenditures:	\$45,284	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-26.44%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$89,160	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$69	\$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:	-\$84,309	\$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:	\$119,107	\$8,583,251	\$2,594,486
Per Capita Debt:	\$93	\$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:	\$907,297	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$707	\$1,428	\$1,096
Revenue Collected During FY 11:	\$259,280	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$272,083	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$202	\$472	\$312
Per Capita Expenditures:	\$212	\$426	\$290
Operating Income (loss):	-\$12,803	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	328.76%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$894,494	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$697	\$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:	\$8,772,623	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$668	\$520	\$360
Revenue Collected During FY 11:	\$8,924,158	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$9,774,557	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$679	\$740	\$584
Per Capita Expenditures:	\$744	\$705	\$560
Revenues over (under) Expenditures:	-\$850,399	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	81.05%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$7,922,224	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$603	\$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:	\$1,476,156	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$12,224,134	\$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:	\$677.344	\$8,583,251	\$2,594,486
Per Capita Debt:	\$52	\$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:	\$23,663,892	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,801	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,515,684	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,939,494	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$191	\$472	\$312
Per Capita Expenditures:	\$224	\$426	\$290
Operating Income (loss):	-\$423,810	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	790.62%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$23,240,082	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,769	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Warsaw City**

Unit Code: **034/075/30** County: **HANCOCK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,311,104**

Equalized Assessed Valuation: **\$12,661,996**

Population: **1,793**

Employees:

Full Time: **12**

Part Time: **5**

Salaries Paid: **\$333,473**

Blended Component Units

Number Submitted = 1
WARSAW PUBLIC LIBRARY

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$776,129	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$433	\$520	\$360
Revenue Collected During FY 11:	\$524,824	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$539,371	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$293	\$740	\$584
Per Capita Expenditures:	\$301	\$705	\$560
Revenues over (under) Expenditures:	-\$14,547	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	141.20%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$761,582	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$425	\$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:	\$362,515	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$399,067	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,295,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$722	\$1,301	\$617
General Obligation Debt over EAV:	4.94%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,184,726	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$661	\$1,428	\$1,096
Revenue Collected During FY 11:	\$953,133	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$412,491	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$532	\$472	\$312
Per Capita Expenditures:	\$230	\$426	\$290
Operating Income (loss):	\$540,642	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	418.28%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,725,368	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$962	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Washburn Village**

Unit Code: **102/075/32** County: **WOODFORD**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,068,000**

Equalized Assessed Valuation: **\$12,996,259**

Population: **1,155**

Employees:

 Full Time: **3**

 Part Time: **16**

 Salaries Paid: **\$162,052**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$580,644	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$503	\$520	\$360
Revenue Collected During FY 11:	\$572,079	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$519,196	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$495	\$740	\$584
Per Capita Expenditures:	\$450	\$705	\$560
Revenues over (under) Expenditures:	\$52,883	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	122.02%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$633,527	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$549	\$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:	\$337,977	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$295,550	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2,815,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2,437	\$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:	\$2,292,924	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,985	\$1,428	\$1,096
Revenue Collected During FY 11:	\$336,106	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$392,917	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$291	\$472	\$312
Per Capita Expenditures:	\$340	\$426	\$290
Operating Income (loss):	-\$56,811	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	569.11%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,236,113	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,936	\$1,526	\$1,178



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$13,766,054	\$8,583,251	\$2,594,486
Per Capita Debt:	\$910	\$1,301	\$617
General Obligation Debt over EAV:	1.80%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$29,842,760	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,972	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,001,695	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,764,101	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$264	\$472	\$312
Per Capita Expenditures:	\$183	\$426	\$290
Operating Income (loss):	\$1,237,594	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1124.26%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$31,075,782	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,053	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Wataga Village**

Unit Code: **048/065/32** County: **KNOX**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$917,700**

Equalized Assessed Valuation: **\$6,612,908**

Population: **895**

Employees:

Full Time: **2**

Part Time: **12**

Salaries Paid: **\$81,081**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$455,601	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$509	\$670	\$454
Revenue Collected During FY 11:	\$244,711	\$229,354	\$114,958
Expenditures During FY 11:	\$219,784	\$213,573	\$105,876
Per Capita Revenue:	\$273	\$579	\$289
Per Capita Expenditures:	\$246	\$555	\$286
Revenues over (under) Expenditures:	\$24,927	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	218.64%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$480,528	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$537	\$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:	\$480,528	\$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:	\$30,417	\$293,596	\$50,972
Per Capita Debt:	\$34	\$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:	\$812,946	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$908	\$2,114	\$837
Revenue Collected During FY 11:	\$170,103	\$200,254	\$87,964
Expenditures During FY 11:	\$144,546	\$193,235	\$93,439
Per Capita Revenue:	\$190	\$547	\$216
Per Capita Expenditures:	\$162	\$537	\$232
Operating Income (loss):	\$25,557	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	580.09%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$838,503	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$937	\$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:	\$6,591,278	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$672	\$520	\$360
Revenue Collected During FY 11:	\$6,510,140	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,436,631	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$664	\$740	\$584
Per Capita Expenditures:	\$554	\$705	\$560
Revenues over (under) Expenditures:	\$1,073,509	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	137.73%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$7,488,089	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$763	\$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:	\$1,191,537	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$9,564,171	\$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:	\$14,851,783	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,514	\$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:	\$37,639,045	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,836	\$1,428	\$1,096
Revenue Collected During FY 11:	\$17,580,796	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$15,612,116	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,792	\$472	\$312
Per Capita Expenditures:	\$1,591	\$426	\$290
Operating Income (loss):	\$1,968,680	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	257.66%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$40,225,908	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,100	\$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:	\$7,280,043	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1,385	\$520	\$360
Revenue Collected During FY 11:	\$6,731,013	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,328,080	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,281	\$740	\$584
Per Capita Expenditures:	\$824	\$705	\$560
Revenues over (under) Expenditures:	\$2,402,933	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	223.49%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$9,672,639	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,841	\$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:	\$10,019,078	\$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:	\$3,745,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$713	\$1,301	\$617
General Obligation Debt over EAV:	6.47%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$507,384	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$97	\$1,428	\$1,096
Revenue Collected During FY 11:	\$983,927	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,117,551	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$187	\$472	\$312
Per Capita Expenditures:	\$213	\$426	\$290
Operating Income (loss):	-\$133,624	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	34.37%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$384,097	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$73	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Watson Village**

Unit Code: **025/055/32** County: **EFFINGHAM**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$366,650**

Equalized Assessed Valuation: **\$5,722,722**

Population: **729**

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:	\$715,971	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$982	\$670	\$454
Revenue Collected During FY 11:	\$160,746	\$229,354	\$114,958
Expenditures During FY 11:	\$108,651	\$213,573	\$105,876
Per Capita Revenue:	\$221	\$579	\$289
Per Capita Expenditures:	\$149	\$555	\$286
Revenues over (under) Expenditures:	\$52,095	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	683.89%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$743,053	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,019	\$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:	\$65,716	\$43,930	\$
Total Unrestricted Net Assets:	\$739,574	\$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:	\$181,568	\$293,596	\$50,972
Per Capita Debt:	\$249	\$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:	\$1,719,998	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,359	\$2,114	\$837
Revenue Collected During FY 11:	\$178,109	\$200,254	\$87,964
Expenditures During FY 11:	\$192,832	\$193,235	\$93,439
Per Capita Revenue:	\$244	\$547	\$216
Per Capita Expenditures:	\$265	\$537	\$232
Operating Income (loss):	-\$14,723	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	897.30%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,730,288	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,374	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Wauconda Village**

Unit Code: **049/200/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$51,395,783**

Equalized Assessed Valuation: **\$437,020,960**

Population: **13,603**

Employees:

Full Time: **66**

Part Time:

Salaries Paid: **\$5,286,545**

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:	\$7,140,130	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$525	\$520	\$360
Revenue Collected During FY 11:	\$9,415,619	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$12,992,455	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$692	\$740	\$584
Per Capita Expenditures:	\$955	\$705	\$560
Revenues over (under) Expenditures:	-\$3,576,836	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	28.62%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,718,327	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$273	\$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:	\$1,545,154	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,492,962	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$18,573,587	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.365	\$1,301	\$617
General Obligation Debt over EAV:	1.49%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$47,118,914	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,464	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,554,731	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,178,981	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$335	\$472	\$312
Per Capita Expenditures:	\$381	\$426	\$290
Operating Income (loss):	-\$624,250	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	896.86%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$46,448,428	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,415	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Waukegan City**

Unit Code: **049/205/30** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$149,918,380**

Equalized Assessed Valuation: **\$1,565,570,467**

Population: **89,078**

Employees:

Full Time: **501**

Part Time: **1**

Salaries Paid: **\$31,734,226**

Blended Component Units

Number Submitted = 1
Waukegan Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,224,056	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$25	\$408	\$344
Revenue Collected During FY 11:	\$71,300,843	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$65,501,413	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$800	\$966	\$915
Per Capita Expenditures:	\$735	\$910	\$864
Revenues over (under) Expenditures:	\$5,799,430	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	14.25%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$9,332,045	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$105	\$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:	\$11,745,895	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$50,578,433	\$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:	\$153,056,996	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1,718	\$1,447	\$1,211
General Obligation Debt over EAV:	6.66%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$60,685,534	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$681	\$1,281	\$1,058
Revenue Collected During FY 11:	\$13,578,536	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$10,541,162	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$152	\$347	\$255
Per Capita Expenditures:	\$118	\$343	\$253
Operating Income (loss):	\$3,037,374	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	599.19%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$63,161,861	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$709	\$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:	\$146.858	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$120	\$520	\$360
Revenue Collected During FY 11:	\$380.639	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$373.715	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$311	\$740	\$584
Per Capita Expenditures:	\$306	\$705	\$560
Revenues over (under) Expenditures:	\$6.924	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	41.15%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$153.782	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$126	\$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:	\$89.048	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$64.734	\$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:	\$447.243	\$8,583,251	\$2,594,486
Per Capita Debt:	\$366	\$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:	\$2,069,838	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,692	\$1,428	\$1,096
Revenue Collected During FY 11:	\$886,700	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$956,216	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$725	\$472	\$312
Per Capita Expenditures:	\$782	\$426	\$290
Operating Income (loss):	-\$69,516	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	215.00%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,055,830	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,681	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Wayne Village**

Unit Code: **022/110/32** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,109,478**

Equalized Assessed Valuation: **\$188,741,225**

Population: **2,137**

Employees:

Full Time: **5**

Part Time: **14**

Salaries Paid: **\$619,738**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,712,216	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$801	\$520	\$360
Revenue Collected During FY 11:	\$2,093,060	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,948,752	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$979	\$740	\$584
Per Capita Expenditures:	\$912	\$705	\$560
Revenues over (under) Expenditures:	\$144,308	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	95.27%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,856,524	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$869	\$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:	\$224,157	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,458,878	\$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:	\$	\$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 Between 1,000 and 25,000

Local Government Profile

Unit Name:	Wayne City Village		
Unit Code:	096/050/32	County:	WAYNE
Fiscal Year End:	4/30/2011		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,053,819		
Equalized Assessed Valuation:	\$8,293,292		
Population:	1,100		
Employees:			
Full Time:	9		
Part Time:	39		
Salaries Paid:	\$357,900		

Blended Component Units
Number Submitted = 1
Wayne City Ambulance Service

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$731,215	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$665	\$520	\$360
Revenue Collected During FY 11:	\$481,078	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$726,863	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$437	\$740	\$584
Per Capita Expenditures:	\$661	\$705	\$560
Revenues over (under) Expenditures:	-\$245,785	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	69.98%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$508,650	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$462	\$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:	\$508,650	\$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:	\$1,307,715	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,189	\$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:	\$2,460,199	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,237	\$1,428	\$1,096
Revenue Collected During FY 11:	\$943,364	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$914,690	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$858	\$472	\$312
Per Capita Expenditures:	\$832	\$426	\$290
Operating Income (loss):	\$28,674	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	272.10%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,488,873	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,263	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Waynesville Village**

Unit Code: **020/035/32** County: **DEWITT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$473,550**

Equalized Assessed Valuation: **\$2,274,419**

Population: **452**

Employees:

 Full Time:

 Part Time: **23**

 Salaries Paid: **\$48,969**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$240,907	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$533	\$670	\$454
Revenue Collected During FY 11:	\$96,382	\$229,354	\$114,958
Expenditures During FY 11:	\$65,800	\$213,573	\$105,876
Per Capita Revenue:	\$213	\$579	\$289
Per Capita Expenditures:	\$146	\$555	\$286
Revenues over (under) Expenditures:	\$30,582	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	412.60%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$271,489	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$601	\$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:	\$97,459	\$43,930	\$
Total Unrestricted Net Assets:	\$174,030	\$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:	\$470,000	\$293,596	\$50,972
Per Capita Debt:	\$1.040	\$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:	\$311,623	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$689	\$2,114	\$837
Revenue Collected During FY 11:	\$102,480	\$200,254	\$87,964
Expenditures During FY 11:	\$132,564	\$193,235	\$93,439
Per Capita Revenue:	\$227	\$547	\$216
Per Capita Expenditures:	\$293	\$537	\$232
Operating Income (loss):	-\$30,084	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	212.38%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$281,539	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$623	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Weldon Village**

Unit Code: 020/040/32 County: DEWITT

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$320,699

Equalized Assessed Valuation: \$3,524,928

Population: 435

Employees:

 Full Time: 1

 Part Time: 9

 Salaries Paid: \$41,886

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$125.507	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$289	\$670	\$454
Revenue Collected During FY 11:	\$125.281	\$229,354	\$114,958
Expenditures During FY 11:	\$86.083	\$213,573	\$105,876
Per Capita Revenue:	\$288	\$579	\$289
Per Capita Expenditures:	\$198	\$555	\$286
Revenues over (under) Expenditures:	\$39.198	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	191.33%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$164.705	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$379	\$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:	\$164.705	\$145,523	\$100,546



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$53.560	\$293,596	\$50,972
Per Capita Debt:	\$123	\$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:	\$383,696	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$882	\$2,114	\$837
Revenue Collected During FY 11:	\$70,130	\$200,254	\$87,964
Expenditures During FY 11:	\$124,123	\$193,235	\$93,439
Per Capita Revenue:	\$161	\$547	\$216
Per Capita Expenditures:	\$285	\$537	\$232
Operating Income (loss):	-\$53,993	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	265.63%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$329,703	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$758	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Wellington Village**

Unit Code: **038/110/32** County: **IROQUOIS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$165,250**

Equalized Assessed Valuation: **\$1,326,372**

Population: **264**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$14,733**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$110,559	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$419	\$670	\$454
Revenue Collected During FY 11:	\$72,912	\$229,354	\$114,958
Expenditures During FY 11:	\$76,707	\$213,573	\$105,876
Per Capita Revenue:	\$276	\$579	\$289
Per Capita Expenditures:	\$291	\$555	\$286
Revenues over (under) Expenditures:	-\$3,795	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	139.18%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$106,764	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$404	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$106,764	\$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



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$170,000	\$293,596	\$50,972
Per Capita Debt:	\$644	\$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:	\$10,454	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$40	\$2,114	\$837
Revenue Collected During FY 11:	\$26,179	\$200,254	\$87,964
Expenditures During FY 11:	\$30,613	\$193,235	\$93,439
Per Capita Revenue:	\$99	\$547	\$216
Per Capita Expenditures:	\$116	\$537	\$232
Operating Income (loss):	-\$4,434	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	19.66%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$6,020	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$23	\$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:	\$853,774	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$66	\$520	\$360
Revenue Collected During FY 11:	\$1,454,783	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,207,193	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$112	\$740	\$584
Per Capita Expenditures:	\$93	\$705	\$560
Revenues over (under) Expenditures:	\$247,590	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	48.92%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$590,586	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$45	\$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:	\$52,847	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$427,618	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,500,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$269	\$1,301	\$617
General Obligation Debt over EAV:	78.92%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,999,347	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$154	\$1,428	\$1,096
Revenue Collected During FY 11:	\$609,555	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$368,799	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$47	\$472	\$312
Per Capita Expenditures:	\$28	\$426	\$290
Operating Income (loss):	\$240,756	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	749.58%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,764,446	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$213	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Wenonah Village**

Unit Code: **068/095/32** County: **MONTGOME**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,100**

Equalized Assessed Valuation: **\$465,868**

Population: **39**

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:	\$30.372	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$779	\$670	\$454
Revenue Collected During FY 11:	\$8.577	\$229,354	\$114,958
Expenditures During FY 11:	\$6.255	\$213,573	\$105,876
Per Capita Revenue:	\$220	\$579	\$289
Per Capita Expenditures:	\$160	\$555	\$286
Revenues over (under) Expenditures:	\$2.322	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	522.69%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$32.694	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$838	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$32.694	\$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:	\$	\$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: **West Brooklyn Village**

Unit Code: **052/065/32** County: **LEE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$201,600**

Equalized Assessed Valuation: **\$1,722,662**

Population: **200**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$10,765**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$169,842	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$849	\$670	\$454
Revenue Collected During FY 11:	\$33,325	\$229,354	\$114,958
Expenditures During FY 11:	\$28,269	\$213,573	\$105,876
Per Capita Revenue:	\$167	\$579	\$289
Per Capita Expenditures:	\$141	\$555	\$286
Revenues over (under) Expenditures:	\$5,056	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	618.69%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$174,898	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$874	\$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:	\$23,822	\$43,930	\$
Total Unrestricted Net Assets:	\$151,076	\$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:	\$23,052	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$115	\$2,114	\$837
Revenue Collected During FY 11:	\$41,266	\$200,254	\$87,964
Expenditures During FY 11:	\$36,772	\$193,235	\$93,439
Per Capita Revenue:	\$206	\$547	\$216
Per Capita Expenditures:	\$184	\$537	\$232
Operating Income (loss):	\$4,494	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	74.91%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$27,546	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$138	\$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

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:	\$15,902,303	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$587	\$408	\$344
Revenue Collected During FY 11:	\$17,842,477	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$17,346,826	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$659	\$966	\$915
Per Capita Expenditures:	\$640	\$910	\$864
Revenues over (under) Expenditures:	\$495,651	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	94.53%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$16,397,954	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$605	\$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:	\$1,708,723	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$16,795,258	\$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:	\$11,402,811	\$80,093,952	\$52,112,479
Per Capita Debt:	\$421	\$1,447	\$1,211
General Obligation Debt over EAV:	0.00%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$60,270,718	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$2,225	\$1,281	\$1,058
Revenue Collected During FY 11:	\$12,161,432	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$13,723,274	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$449	\$347	\$255
Per Capita Expenditures:	\$507	\$343	\$253
Operating Income (loss):	-\$1,561,842	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	446.99%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$61,342,236	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$2,265	\$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:	\$2,828,495	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$4,279	\$670	\$454
Revenue Collected During FY 11:	\$2,065,903	\$229,354	\$114,958
Expenditures During FY 11:	\$1,725,831	\$213,573	\$105,876
Per Capita Revenue:	\$3,125	\$579	\$289
Per Capita Expenditures:	\$2,611	\$555	\$286
Revenues over (under) Expenditures:	\$340,072	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	184.99%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$3,192,544	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$4,830	\$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:	\$942,139	\$43,930	\$
Total Unrestricted Net Assets:	\$2,250,405	\$145,523	\$100,546



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$495,373	\$293,596	\$50,972
Per Capita Debt:	\$749	\$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:	\$1,169,449	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,769	\$2,114	\$837
Revenue Collected During FY 11:	\$308,406	\$200,254	\$87,964
Expenditures During FY 11:	\$251,171	\$193,235	\$93,439
Per Capita Revenue:	\$467	\$547	\$216
Per Capita Expenditures:	\$380	\$537	\$232
Operating Income (loss):	\$57,235	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	488.39%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,226,684	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,856	\$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:	-\$1,980,449	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	-\$270	\$520	\$360
Revenue Collected During FY 11:	\$8,221,521	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$8,847,845	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,121	\$740	\$584
Per Capita Expenditures:	\$1,207	\$705	\$560
Revenues over (under) Expenditures:	-\$626,324	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-5.38%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$476,441	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$65	\$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:	\$6,274,434	\$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:	\$17,091,339	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2,331	\$1,301	\$617
General Obligation Debt over EAV:	5.14%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$25,660,472	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,500	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,813,961	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,876,121	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$247	\$472	\$312
Per Capita Expenditures:	\$392	\$426	\$290
Operating Income (loss):	-\$1,062,160	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	857.77%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$24,670,550	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,365	\$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:	\$3,665,063	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$447	\$520	\$360
Revenue Collected During FY 11:	\$6,447,571	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,865,551	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$787	\$740	\$584
Per Capita Expenditures:	\$716	\$705	\$560
Revenues over (under) Expenditures:	\$582,020	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	70.96%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,161,983	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$508	\$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:	\$180,421	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,981,562	\$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:	\$1,988,904	\$8,583,251	\$2,594,486
Per Capita Debt:	\$243	\$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:	\$8,578,128	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,047	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,979,854	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,962,497	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$242	\$472	\$312
Per Capita Expenditures:	\$239	\$426	\$290
Operating Income (loss):	\$17,357	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	437.99%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,595,485	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,049	\$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:	\$144,067	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$720	\$670	\$454
Revenue Collected During FY 11:	\$34,295	\$229,354	\$114,958
Expenditures During FY 11:	\$32,749	\$213,573	\$105,876
Per Capita Revenue:	\$171	\$579	\$289
Per Capita Expenditures:	\$164	\$555	\$286
Revenues over (under) Expenditures:	\$1,546	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	435.99%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$142,784	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$714	\$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:	\$35,082	\$43,930	\$
Total Unrestricted Net Assets:	\$107,701	\$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:	\$56.402	\$293,596	\$50,972
Per Capita Debt:	\$282	\$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:	\$967,518	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$4,838	\$2,114	\$837
Revenue Collected During FY 11:	\$59,005	\$200,254	\$87,964
Expenditures During FY 11:	\$94,094	\$193,235	\$93,439
Per Capita Revenue:	\$295	\$547	\$216
Per Capita Expenditures:	\$470	\$537	\$232
Operating Income (loss):	-\$35,089	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	992.37%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$933,762	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$4,669	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **West Salem Village**

Unit Code: **024/025/32** County: **EDWARDS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$631,500**

Equalized Assessed Valuation: **\$3,754,743**

Population: **1,001**

Employees:

Full Time: **4**

Part Time: **20**

Salaries Paid: **\$168,076**

Blended Component Units

Number Submitted = 2

Library

Sanitary District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$755,732	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$755	\$520	\$360
Revenue Collected During FY 11:	\$362,287	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$304,760	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$362	\$740	\$584
Per Capita Expenditures:	\$304	\$705	\$560
Revenues over (under) Expenditures:	\$57,527	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	267.71%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$815,859	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$815	\$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:	\$468,762	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$476,228	\$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:	\$156.934	\$8,583,251	\$2,594,486
Per Capita Debt:	\$157	\$1,301	\$617
General Obligation Debt over EAV:	0.37%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$670,640	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$670	\$1,428	\$1,096
Revenue Collected During FY 11:	\$312,248	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$306,165	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$312	\$472	\$312
Per Capita Expenditures:	\$306	\$426	\$290
Operating Income (loss):	\$6,083	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	220.18%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$674,121	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$673	\$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:	\$6,346,049	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$380	\$520	\$360
Revenue Collected During FY 11:	\$13,733,689	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$17,422,445	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$821	\$740	\$584
Per Capita Expenditures:	\$1,042	\$705	\$560
Revenues over (under) Expenditures:	-\$3,688,756	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	37.25%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6,490,159	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$388	\$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:	\$935,253	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,144,143	\$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:	\$8,523,853	\$8,583,251	\$2,594,486
Per Capita Debt:	\$510	\$1,301	\$617
General Obligation Debt over EAV:	0.78%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$9,408,502	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$563	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,225,590	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,855,690	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$313	\$472	\$312
Per Capita Expenditures:	\$350	\$426	\$290
Operating Income (loss):	-\$630,100	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	149.54%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,756,382	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$524	\$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:	\$12,487,120	\$8,583,251	\$2,594,486
Per Capita Debt:	\$962	\$1,301	\$617
General Obligation Debt over EAV:	0.64%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,252,474	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$482	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,338,918	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,156,456	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$257	\$472	\$312
Per Capita Expenditures:	\$243	\$426	\$290
Operating Income (loss):	\$182,462	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	202.28%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,384,936	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$492	\$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:	\$76,816	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$128	\$670	\$454
Revenue Collected During FY 11:	\$291,963	\$229,354	\$114,958
Expenditures During FY 11:	\$257,377	\$213,573	\$105,876
Per Capita Revenue:	\$486	\$579	\$289
Per Capita Expenditures:	\$428	\$555	\$286
Revenues over (under) Expenditures:	\$34,586	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	40.37%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$103,897	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$173	\$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:	\$90,734	\$43,930	\$
Total Unrestricted Net Assets:	\$24,592	\$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:	\$293,000	\$293,596	\$50,972
Per Capita Debt:	\$488	\$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:	\$476,468	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$793	\$2,114	\$837
Revenue Collected During FY 11:	\$107,693	\$200,254	\$87,964
Expenditures During FY 11:	\$109,710	\$193,235	\$93,439
Per Capita Revenue:	\$179	\$547	\$216
Per Capita Expenditures:	\$183	\$537	\$232
Operating Income (loss):	-\$2,017	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	439.30%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$481,956	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$802	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Westmont Village**

Unit Code: **022/120/32** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$44,097,050**

Equalized Assessed Valuation: **\$902,324,949**

Population: **24,685**

Employees:

Full Time: **105**

Part Time: **102**

Salaries Paid: **\$10,874,054**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,553,287	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$144	\$520	\$360
Revenue Collected During FY 11:	\$22,101,757	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$19,441,484	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$895	\$740	\$584
Per Capita Expenditures:	\$788	\$705	\$560
Revenues over (under) Expenditures:	\$2,660,273	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	31.96%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6,213,560	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$252	\$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:	\$5,113,662	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$564,864	\$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:	\$3,533,830	\$8,583,251	\$2,594,486
Per Capita Debt:	\$143	\$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:	\$15,751,742	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$638	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,034,660	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,065,549	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$163	\$472	\$312
Per Capita Expenditures:	\$165	\$426	\$290
Operating Income (loss):	-\$30,889	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	376.84%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$15,320,461	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$621	\$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:	\$322,459	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$102	\$520	\$360
Revenue Collected During FY 11:	\$1,017,512	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,008,397	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$320	\$740	\$584
Per Capita Expenditures:	\$318	\$705	\$560
Revenues over (under) Expenditures:	\$9,115	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	33.18%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$334,599	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$105	\$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:	\$23,594	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$311,005	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$650.465	\$8,583,251	\$2,594,486
Per Capita Debt:	\$205	\$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:	\$4,075,002	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,283	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,841,240	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,889,544	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$580	\$472	\$312
Per Capita Expenditures:	\$595	\$426	\$290
Operating Income (loss):	-\$48,304	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	212.94%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,023,673	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,267	\$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:	\$9,258,501	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$175	\$408	\$344
Revenue Collected During FY 11:	\$42,452,734	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$34,604,063	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$803	\$966	\$915
Per Capita Expenditures:	\$654	\$910	\$864
Revenues over (under) Expenditures:	\$7,848,671	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	42.02%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$14,541,031	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$275	\$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:	\$3,641,861	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$13,500,619	\$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:	\$49,490,000	\$80,093,952	\$52,112,479
Per Capita Debt:	\$936	\$1,447	\$1,211
General Obligation Debt over EAV:	2.28%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$51,624,168	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$976	\$1,281	\$1,058
Revenue Collected During FY 11:	\$10,241,658	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$11,587,886	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$194	\$347	\$255
Per Capita Expenditures:	\$219	\$343	\$253
Operating Income (loss):	-\$1,346,228	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	441.09%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$51,112,890	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$966	\$1,300	\$1,050



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Wheeler Village**

Unit Code: **040/030/32** County: **JASPER**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$22,864**

Equalized Assessed Valuation: **\$416,696**

Population: **147**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$6,099**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$169,379	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.152	\$670	\$454
Revenue Collected During FY 11:	\$23,144	\$229,354	\$114,958
Expenditures During FY 11:	\$22,864	\$213,573	\$105,876
Per Capita Revenue:	\$157	\$579	\$289
Per Capita Expenditures:	\$156	\$555	\$286
Revenues over (under) Expenditures:	\$280	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	742.04%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$169,659	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.154	\$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:	\$169,658	\$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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$71.410.000	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.897	\$1,447	\$1,211
General Obligation Debt over EAV:	4.33%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$52,841,464	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,404	\$1,281	\$1,058
Revenue Collected During FY 11:	\$7,689,757	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$7,036,818	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$204	\$347	\$255
Per Capita Expenditures:	\$187	\$343	\$253
Operating Income (loss):	\$652,939	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	757.07%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$53,273,764	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,415	\$1,300	\$1,050



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **White Ash Village**

Unit Code: **100/085/32** County: **WILLIAMSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$43,165**

Equalized Assessed Valuation: **\$2,013,802**

Population: **275**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$6,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$109,123	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$397	\$670	\$454
Revenue Collected During FY 11:	\$45,119	\$229,354	\$114,958
Expenditures During FY 11:	\$43,165	\$213,573	\$105,876
Per Capita Revenue:	\$164	\$579	\$289
Per Capita Expenditures:	\$157	\$555	\$286
Revenues over (under) Expenditures:	\$1,954	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	257.33%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$111,077	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$404	\$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:	\$70,617	\$43,930	\$
Total Unrestricted Net Assets:	\$40,460	\$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:	\$184,000	\$293,596	\$50,972
Per Capita Debt:	\$669	\$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:	\$665,276	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,419	\$2,114	\$837
Revenue Collected During FY 11:	\$52,257	\$200,254	\$87,964
Expenditures During FY 11:	\$69,923	\$193,235	\$93,439
Per Capita Revenue:	\$190	\$547	\$216
Per Capita Expenditures:	\$254	\$537	\$232
Operating Income (loss):	-\$17,666	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	926.18%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$647,610	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,355	\$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:	\$95,554	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$432	\$670	\$454
Revenue Collected During FY 11:	\$75,608	\$229,354	\$114,958
Expenditures During FY 11:	\$69,430	\$213,573	\$105,876
Per Capita Revenue:	\$342	\$579	\$289
Per Capita Expenditures:	\$314	\$555	\$286
Revenues over (under) Expenditures:	\$6,178	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	146.52%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$101,732	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$460	\$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:	\$101,731	\$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:	\$226,000	\$293,596	\$50,972
Per Capita Debt:	\$1.023	\$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:	\$718,951	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,253	\$2,114	\$837
Revenue Collected During FY 11:	\$116,693	\$200,254	\$87,964
Expenditures During FY 11:	\$134,922	\$193,235	\$93,439
Per Capita Revenue:	\$528	\$547	\$216
Per Capita Expenditures:	\$611	\$537	\$232
Operating Income (loss):	-\$18,229	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	519.35%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$700,722	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,171	\$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:	\$81,497	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$32	\$520	\$360
Revenue Collected During FY 11:	\$989,208	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$908,422	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$393	\$740	\$584
Per Capita Expenditures:	\$360	\$705	\$560
Revenues over (under) Expenditures:	\$80,786	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	17.80%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$161,675	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$64	\$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:	\$30,418	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$131,257	\$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:	\$1,101,425	\$8,583,251	\$2,594,486
Per Capita Debt:	\$437	\$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:	\$2,935,246	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,165	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,763,370	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,849,551	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$700	\$472	\$312
Per Capita Expenditures:	\$734	\$426	\$290
Operating Income (loss):	-\$86,181	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	154.07%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,849,673	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,131	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Williamsfield Village**

Unit Code: **048/070/32** County: **KNOX**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$445,816**

Equalized Assessed Valuation: **\$4,983,425**

Population: **610**

Employees:

Full Time: **2**

Part Time: **12**

Salaries Paid: **\$76,794**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$306,937	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$503	\$670	\$454
Revenue Collected During FY 11:	\$316,473	\$229,354	\$114,958
Expenditures During FY 11:	\$305,167	\$213,573	\$105,876
Per Capita Revenue:	\$519	\$579	\$289
Per Capita Expenditures:	\$500	\$555	\$286
Revenues over (under) Expenditures:	\$11,306	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	104.28%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$318,243	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$522	\$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:	\$318,243	\$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:	\$326,520	\$293,596	\$50,972
Per Capita Debt:	\$535	\$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:	\$550,389	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$902	\$2,114	\$837
Revenue Collected During FY 11:	\$152,163	\$200,254	\$87,964
Expenditures During FY 11:	\$177,998	\$193,235	\$93,439
Per Capita Revenue:	\$249	\$547	\$216
Per Capita Expenditures:	\$292	\$537	\$232
Operating Income (loss):	-\$25,835	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	294.70%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$524,554	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$860	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Williamson Village**

Unit Code: **057/125/32** County: **MADISON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$135,000**

Equalized Assessed Valuation: **\$1,181,085**

Population: **278**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$11,925**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$45,566	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$164	\$670	\$454
Revenue Collected During FY 11:	\$48,357	\$229,354	\$114,958
Expenditures During FY 11:	\$49,145	\$213,573	\$105,876
Per Capita Revenue:	\$174	\$579	\$289
Per Capita Expenditures:	\$177	\$555	\$286
Revenues over (under) Expenditures:	-\$788	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	82.97%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$40,778	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$147	\$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:	\$40,778	\$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:	\$4,372	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$16	\$2,114	\$837
Revenue Collected During FY 11:	\$73,350	\$200,254	\$87,964
Expenditures During FY 11:	\$62,652	\$193,235	\$93,439
Per Capita Revenue:	\$264	\$547	\$216
Per Capita Expenditures:	\$225	\$537	\$232
Operating Income (loss):	\$10,698	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	30.44%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$19,070	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$69	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Williamsville Village**

Unit Code: **083/130/32** County: **SANGAMON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,602,812**

Equalized Assessed Valuation: **\$24,918,280**

Population: **1,476**

Employees:

 Full Time: **8**

 Part Time: **8**

 Salaries Paid: **\$374,560**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$394,632	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$267	\$520	\$360
Revenue Collected During FY 11:	\$1,010,008	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,048,447	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$684	\$740	\$584
Per Capita Expenditures:	\$710	\$705	\$560
Revenues over (under) Expenditures:	-\$38,439	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	33.97%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$356,193	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$241	\$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:	\$2,830,771	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$952.560	\$8,583,251	\$2,594,486
Per Capita Debt:	\$645	\$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:	\$3,098,190	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,099	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,776,524	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,230,933	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,204	\$472	\$312
Per Capita Expenditures:	\$834	\$426	\$290
Operating Income (loss):	\$545,591	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	296.02%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,643,781	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,469	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Willisville Village**

Unit Code: **073/035/32** County: **PERRY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,264,636**

Equalized Assessed Valuation: **\$2,126,583**

Population: **694**

Employees:

Full Time: **4**

Part Time: **9**

Salaries Paid: **\$86,675**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$152,187	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$219	\$670	\$454
Revenue Collected During FY 11:	\$241,034	\$229,354	\$114,958
Expenditures During FY 11:	\$223,756	\$213,573	\$105,876
Per Capita Revenue:	\$347	\$579	\$289
Per Capita Expenditures:	\$322	\$555	\$286
Revenues over (under) Expenditures:	\$17,278	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	62.33%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$139,465	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$201	\$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:	\$139,465	\$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:	\$18.801	\$293,596	\$50,972
Per Capita Debt:	\$27	\$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:	\$458,124	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$660	\$2,114	\$837
Revenue Collected During FY 11:	\$173,601	\$200,254	\$87,964
Expenditures During FY 11:	\$200,020	\$193,235	\$93,439
Per Capita Revenue:	\$250	\$547	\$216
Per Capita Expenditures:	\$288	\$537	\$232
Operating Income (loss):	-\$26,419	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	230.83%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$461,705	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$665	\$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:	\$265,339	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$415	\$670	\$454
Revenue Collected During FY 11:	\$65,200	\$229,354	\$114,958
Expenditures During FY 11:	\$72,705	\$213,573	\$105,876
Per Capita Revenue:	\$102	\$579	\$289
Per Capita Expenditures:	\$114	\$555	\$286
Revenues over (under) Expenditures:	-\$7,505	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	375.37%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$272,911	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$427	\$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:	\$13,656	\$43,930	\$
Total Unrestricted Net Assets:	\$259,252	\$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:	\$164,000	\$293,596	\$50,972
Per Capita Debt:	\$257	\$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:	\$1,186,470	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,857	\$2,114	\$837
Revenue Collected During FY 11:	\$64,172	\$200,254	\$87,964
Expenditures During FY 11:	\$83,819	\$193,235	\$93,439
Per Capita Revenue:	\$100	\$547	\$216
Per Capita Expenditures:	\$131	\$537	\$232
Operating Income (loss):	-\$19,647	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1392.07%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,166,823	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,826	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$20,904,741	\$8,583,251	\$2,594,486
Per Capita Debt:	\$3,784	\$1,301	\$617
General Obligation Debt over EAV:	5.13%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,027,477	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$367	\$1,428	\$1,096
Revenue Collected During FY 11:	\$511,090	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$229,197	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$93	\$472	\$312
Per Capita Expenditures:	\$41	\$426	\$290
Operating Income (loss):	\$281,893	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	972.34%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,228,573	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$403	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name:	Willowbrook Village		
Unit Code:	022/130/32	County:	DUPAGE
Fiscal Year End:	4/30/2011		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,386,437		
Equalized Assessed Valuation:	\$469,822,326		
Population:	8,540		
Employees:			
Full Time:	36		
Part Time:	11		
Salaries Paid:	\$3,508,885		

Blended Component Units

Number Submitted = 1
Police Pension Employees Retirement System

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,971,779	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$465	\$520	\$360
Revenue Collected During FY 11:	\$8,805,419	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7,799,647	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,031	\$740	\$584
Per Capita Expenditures:	\$913	\$705	\$560
Revenues over (under) Expenditures:	\$1,005,772	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	63.87%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,981,661	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$583	\$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:	\$198,491	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,480,632	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,768,387	\$8,583,251	\$2,594,486
Per Capita Debt:	\$441	\$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:	\$4,991,130	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$584	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,842,699	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,877,324	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$216	\$472	\$312
Per Capita Expenditures:	\$220	\$426	\$290
Operating Income (loss):	-\$34,625	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	261.30%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,905,387	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$574	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Wilmette Village**

Unit Code: 016/605/32 County: COOK

Fiscal Year End: 12/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$47,500,943

Equalized Assessed Valuation: \$2,079,558,072

Population: 27,087

Employees:

 Full Time: 212

 Part Time: 50

 Salaries Paid: \$17,856,937

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:	\$5,763,911	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$213	\$408	\$344
Revenue Collected During FY 11:	\$29,879,077	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$30,472,936	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1.103	\$966	\$915
Per Capita Expenditures:	\$1.125	\$910	\$864
Revenues over (under) Expenditures:	-\$593,859	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	20.41%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$6,220,052	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$230	\$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:	\$385,231	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$1,790,398	\$4,803,365	\$9,476,133



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$81,577,609	\$80,093,952	\$52,112,479
Per Capita Debt:	\$3.012	\$1,447	\$1,211
General Obligation Debt over EAV:	3.58%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$43,988,421	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,624	\$1,281	\$1,058
Revenue Collected During FY 11:	\$12,108,262	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$9,543,096	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$447	\$347	\$255
Per Capita Expenditures:	\$352	\$343	\$253
Operating Income (loss):	\$2,565,166	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	479.90%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$45,797,137	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,691	\$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:	\$1,436,717	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$231	\$520	\$360
Revenue Collected During FY 11:	\$4,165,650	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,436,855	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$671	\$740	\$584
Per Capita Expenditures:	\$714	\$705	\$560
Revenues over (under) Expenditures:	-\$271,205	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	21.98%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$975,016	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$157	\$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:	\$151,944	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,168,951	\$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:	\$13,990,434	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.252	\$1,301	\$617
General Obligation Debt over EAV:	8.92%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$9,556,728	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,538	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,296,702	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,502,796	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$370	\$472	\$312
Per Capita Expenditures:	\$564	\$426	\$290
Operating Income (loss):	-\$1,206,094	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	253.76%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,888,846	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,431	\$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:	\$446,459	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$280	\$520	\$360
Revenue Collected During FY 11:	\$751,506	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$770,292	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$472	\$740	\$584
Per Capita Expenditures:	\$484	\$705	\$560
Revenues over (under) Expenditures:	-\$18,786	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	55.52%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$427,673	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$268	\$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:	\$193,598	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$234,075	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4,456,801	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2,798	\$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:	\$2,138,763	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,343	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,264,860	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,237,429	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$794	\$472	\$312
Per Capita Expenditures:	\$777	\$426	\$290
Operating Income (loss):	\$27,431	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	175.06%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,166,194	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,360	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: Windsor City

Unit Code: 086/060/30 County: SHELBY

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$932,900

Equalized Assessed Valuation: \$9,170,341

Population: 1,125

Employees:

 Full Time: 5

 Part Time: 30

 Salaries Paid: \$211,537

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$122,379	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$109	\$520	\$360
Revenue Collected During FY 11:	\$357,409	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$423,880	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$318	\$740	\$584
Per Capita Expenditures:	\$377	\$705	\$560
Revenues over (under) Expenditures:	-\$66,471	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	21.88%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$92,754	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$82	\$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:	\$92,754	\$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:	\$	\$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:	\$556,035	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$494	\$1,428	\$1,096
Revenue Collected During FY 11:	\$317,884	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$274,495	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$283	\$472	\$312
Per Capita Expenditures:	\$244	\$426	\$290
Operating Income (loss):	\$43,389	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	204.95%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$562,578	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$500	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Windsor Village**

Unit Code: **066/055/32** County: **MERCER**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$513,904**

Equalized Assessed Valuation: **\$6,718,216**

Population: **748**

Employees:

 Full Time: **1**

 Part Time: **16**

 Salaries Paid: **\$75,566**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$118,222	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$158	\$670	\$454
Revenue Collected During FY 11:	\$191,234	\$229,354	\$114,958
Expenditures During FY 11:	\$169,527	\$213,573	\$105,876
Per Capita Revenue:	\$256	\$579	\$289
Per Capita Expenditures:	\$227	\$555	\$286
Revenues over (under) Expenditures:	\$21,707	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	77.57%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$131,497	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$176	\$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:	\$2,304	\$43,930	\$
Total Unrestricted Net Assets:	\$129,193	\$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:	\$108,000	\$293,596	\$50,972
Per Capita Debt:	\$144	\$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:	\$171,489	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$229	\$2,114	\$837
Revenue Collected During FY 11:	\$71,286	\$200,254	\$87,964
Expenditures During FY 11:	\$67,959	\$193,235	\$93,439
Per Capita Revenue:	\$95	\$547	\$216
Per Capita Expenditures:	\$91	\$537	\$232
Operating Income (loss):	\$3,327	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	289.35%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$196,641	\$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: **Winfield Village**

Unit Code: **022/135/32** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,064,349**

Equalized Assessed Valuation: **\$377,288,636**

Population: **9,080**

Employees:

Full Time: **34**

Part Time: **6**

Salaries Paid: **\$2,792,266**

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:	\$1,532,793	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$169	\$520	\$360
Revenue Collected During FY 11:	\$4,719,770	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,470,135	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$520	\$740	\$584
Per Capita Expenditures:	\$492	\$705	\$560
Revenues over (under) Expenditures:	\$249,635	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	37.64%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,682,428	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$185	\$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:	\$619,413	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$394,451	\$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:	\$6,124,843	\$8,583,251	\$2,594,486
Per Capita Debt:	\$675	\$1,301	\$617
General Obligation Debt over EAV:	1.51%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$7,123,494	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$785	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,084,467	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,405,603	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$450	\$472	\$312
Per Capita Expenditures:	\$485	\$426	\$290
Operating Income (loss):	-\$321,136	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	156.72%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,904,401	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$760	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Winnebago Village**

Unit Code: **101/055/32** County: **WINNEBAGO**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,768,096**

Equalized Assessed Valuation: **\$51,549,632**

Population: **3,101**

Employees:

Full Time: **11**

Part Time: **18**

Salaries Paid: **\$1,017,828**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,267,868	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$409	\$520	\$360
Revenue Collected During FY 11:	\$2,216,037	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,061,500	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$715	\$740	\$584
Per Capita Expenditures:	\$665	\$705	\$560
Revenues over (under) Expenditures:	\$154,537	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	69.00%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,422,405	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$459	\$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:	\$354,678	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,184,565	\$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:	\$16.677	\$8,583,251	\$2,594,486
Per Capita Debt:	\$5	\$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:	\$3,115,268	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,005	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,465,085	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,558,243	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$472	\$472	\$312
Per Capita Expenditures:	\$502	\$426	\$290
Operating Income (loss):	-\$93,158	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	195.48%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,046,110	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$982	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Winnetka Village**

Unit Code: 016/610/32 County: COOK

Fiscal Year End: 3/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$54,063,926

Equalized Assessed Valuation: \$1,871,799,291

Population: 12,187

Employees:

 Full Time: 153

 Part Time: 6

 Salaries Paid: \$14,615,415

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$22,628,145	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.857	\$520	\$360
Revenue Collected During FY 11:	\$21,978,783	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$20,793,846	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.803	\$740	\$584
Per Capita Expenditures:	\$1.706	\$705	\$560
Revenues over (under) Expenditures:	\$1,184,937	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	114.42%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$23,791,342	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.952	\$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:	\$418,184	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$30,723,267	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,052,114	\$8,583,251	\$2,594,486
Per Capita Debt:	\$415	\$1,301	\$617
General Obligation Debt over EAV:	0.03%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$42,536,571	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,490	\$1,428	\$1,096
Revenue Collected During FY 11:	\$20,958,499	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$19,858,034	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,720	\$472	\$312
Per Capita Expenditures:	\$1,629	\$426	\$290
Operating Income (loss):	\$1,100,465	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	215.38%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$42,769,716	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,509	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Winslow Village**

Unit Code: **089/060/32** County: **STEPHENSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$943,195**

Equalized Assessed Valuation: **\$2,593,967**

Population: **345**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$45,074**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$733,894	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$2.127	\$670	\$454
Revenue Collected During FY 11:	\$111,869	\$229,354	\$114,958
Expenditures During FY 11:	\$191,003	\$213,573	\$105,876
Per Capita Revenue:	\$324	\$579	\$289
Per Capita Expenditures:	\$554	\$555	\$286
Revenues over (under) Expenditures:	-\$79,134	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	344.32%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$657,660	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,906	\$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:	\$765,946	\$43,930	\$
Total Unrestricted Net Assets:	\$7,054	\$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:	\$99,768	\$293,596	\$50,972
Per Capita Debt:	\$289	\$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:	\$601,789	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,744	\$2,114	\$837
Revenue Collected During FY 11:	\$72,183	\$200,254	\$87,964
Expenditures During FY 11:	\$103,359	\$193,235	\$93,439
Per Capita Revenue:	\$209	\$547	\$216
Per Capita Expenditures:	\$300	\$537	\$232
Operating Income (loss):	-\$31,176	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	552.07%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$570,613	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,654	\$2,170	\$908



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,095,663	\$8,583,251	\$2,594,486
Per Capita Debt:	\$163	\$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:	\$2,289,424	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$340	\$1,428	\$1,096
Revenue Collected During FY 11:	\$591,806	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$786,554	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$88	\$472	\$312
Per Capita Expenditures:	\$117	\$426	\$290
Operating Income (loss):	-\$194,748	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	276.39%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,173,942	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$322	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Witt City**

Unit Code: **068/100/30** County: **MONTGOME**

Fiscal Year End: **4/15/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,289,500**

Equalized Assessed Valuation: **\$4,428,707**

Population: **903**

Employees:

Full Time: **3**

Part Time: **4**

Salaries Paid: **\$111,287**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$89,648	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$99	\$670	\$454
Revenue Collected During FY 11:	\$254,726	\$229,354	\$114,958
Expenditures During FY 11:	\$198,952	\$213,573	\$105,876
Per Capita Revenue:	\$282	\$579	\$289
Per Capita Expenditures:	\$220	\$555	\$286
Revenues over (under) Expenditures:	\$55,774	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	73.09%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$145,422	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$161	\$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:	\$145,422	\$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:	\$100.000	\$293,596	\$50,972
Per Capita Debt:	\$111	\$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:	\$747,320	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$828	\$2,114	\$837
Revenue Collected During FY 11:	\$362,027	\$200,254	\$87,964
Expenditures During FY 11:	\$221,370	\$193,235	\$93,439
Per Capita Revenue:	\$401	\$547	\$216
Per Capita Expenditures:	\$245	\$537	\$232
Operating Income (loss):	\$140,657	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	401.13%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$887,977	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$983	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Wonder Lake Village**

Unit Code: **063/107/32** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,537,000**

Equalized Assessed Valuation: **\$107,934,806**

Population: **3,971**

Employees:

 Full Time: **1**

 Part Time: **36**

 Salaries Paid: **\$313,239**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$396,769	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$100	\$520	\$360
Revenue Collected During FY 11:	\$1,386,400	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,303,297	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$349	\$740	\$584
Per Capita Expenditures:	\$328	\$705	\$560
Revenues over (under) Expenditures:	\$83,103	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	36.82%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$479,872	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$121	\$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:	\$174,135	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,374,550	\$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:	\$10,050,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2,531	\$1,301	\$617
General Obligation Debt over EAV:	6.43%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$371,834	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$94	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,233,365	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$806,310	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$311	\$472	\$312
Per Capita Expenditures:	\$203	\$426	\$290
Operating Income (loss):	\$427,055	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	99.08%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$798,889	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$201	\$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:	\$11,036,525	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$801	\$520	\$360
Revenue Collected During FY 11:	\$11,865,188	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$11,496,792	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$862	\$740	\$584
Per Capita Expenditures:	\$835	\$705	\$560
Revenues over (under) Expenditures:	\$368,396	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	102.41%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$11,774,098	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$855	\$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:	\$1,079,416	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$13,191,299	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,380,956	\$8,583,251	\$2,594,486
Per Capita Debt:	\$100	\$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:	\$22,883,869	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,662	\$1,428	\$1,096
Revenue Collected During FY 11:	\$6,566,305	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$6,037,796	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$477	\$472	\$312
Per Capita Expenditures:	\$438	\$426	\$290
Operating Income (loss):	\$528,509	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	399.36%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$24,112,378	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,751	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name:	Wood River City		
Unit Code:	057/130/30	County:	MADISON
Fiscal Year End:	4/30/2011		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,736,145		
Equalized Assessed Valuation:	\$128,894,456		
Population:	10,657		
Employees:			
Full Time:	72		
Part Time:	120		
Salaries Paid:	\$4,986,886		

Blended Component Units	
Number Submitted =	1
Library	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,488,192	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$703	\$520	\$360
Revenue Collected During FY 11:	\$11,823,805	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10,981,000	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,109	\$740	\$584
Per Capita Expenditures:	\$1,030	\$705	\$560
Revenues over (under) Expenditures:	\$842,805	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	65.41%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$7,182,672	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$674	\$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:	\$87,475	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$10,476,736	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$6,329,180	\$8,583,251	\$2,594,486
Per Capita Debt:	\$594	\$1,301	\$617
General Obligation Debt over EAV:	2.50%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$19,288,136	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,810	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,297,052	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,721,603	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$403	\$472	\$312
Per Capita Expenditures:	\$443	\$426	\$290
Operating Income (loss):	-\$424,551	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	412.52%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$19,477,563	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,828	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Woodhull Village**

Unit Code: **037/080/32** County: **HENRY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$805,835**

Equalized Assessed Valuation: **\$11,638,626**

Population: **811**

Employees:

 Full Time: **3**

 Part Time: **15**

 Salaries Paid: **\$167,473**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$200,789	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$248	\$670	\$454
Revenue Collected During FY 11:	\$428,125	\$229,354	\$114,958
Expenditures During FY 11:	\$370,985	\$213,573	\$105,876
Per Capita Revenue:	\$528	\$579	\$289
Per Capita Expenditures:	\$457	\$555	\$286
Revenues over (under) Expenditures:	\$57,140	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	61.15%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$226,846	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$280	\$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:	\$2,123	\$43,930	\$
Total Unrestricted Net Assets:	\$224,723	\$145,523	\$100,546



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$231.302	\$293,596	\$50,972
Per Capita Debt:	\$285	\$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:	\$466,491	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$575	\$2,114	\$837
Revenue Collected During FY 11:	\$171,762	\$200,254	\$87,964
Expenditures During FY 11:	\$232,108	\$193,235	\$93,439
Per Capita Revenue:	\$212	\$547	\$216
Per Capita Expenditures:	\$286	\$537	\$232
Operating Income (loss):	-\$60,346	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	188.37%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$437,228	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$539	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Woodland Village**

Unit Code: **038/115/32** County: **IROQUOIS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$299,580**

Equalized Assessed Valuation: **\$1,683,419**

Population: **340**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$11,611**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$107,768	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$317	\$670	\$454
Revenue Collected During FY 11:	\$95,512	\$229,354	\$114,958
Expenditures During FY 11:	\$109,215	\$213,573	\$105,876
Per Capita Revenue:	\$281	\$579	\$289
Per Capita Expenditures:	\$321	\$555	\$286
Revenues over (under) Expenditures:	-\$13,703	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	85.97%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$93,893	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$276	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$93,893	\$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



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:	\$18,612	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$55	\$2,114	\$837
Revenue Collected During FY 11:	\$32,177	\$200,254	\$87,964
Expenditures During FY 11:	\$29,881	\$193,235	\$93,439
Per Capita Revenue:	\$95	\$547	\$216
Per Capita Expenditures:	\$88	\$537	\$232
Operating Income (loss):	\$2,296	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	70.55%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$21,080	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$62	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Woodlawn Village**

Unit Code: **041/050/32** County: **JEFFERSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$851,500**

Equalized Assessed Valuation: **\$3,309,717**

Population: **630**

Employees:

 Full Time: **5**

 Part Time: **8**

 Salaries Paid: **\$220,101**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$94,142	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$149	\$670	\$454
Revenue Collected During FY 11:	\$132,484	\$229,354	\$114,958
Expenditures During FY 11:	\$157,155	\$213,573	\$105,876
Per Capita Revenue:	\$210	\$579	\$289
Per Capita Expenditures:	\$249	\$555	\$286
Revenues over (under) Expenditures:	-\$24,671	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	17.09%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$26,850	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$43	\$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:	\$26,850	\$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:	\$1,517,505	\$293,596	\$50,972
Per Capita Debt:	\$2,409	\$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:	\$2,339,477	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,713	\$2,114	\$837
Revenue Collected During FY 11:	\$684,969	\$200,254	\$87,964
Expenditures During FY 11:	\$862,960	\$193,235	\$93,439
Per Capita Revenue:	\$1,087	\$547	\$216
Per Capita Expenditures:	\$1,370	\$537	\$232
Operating Income (loss):	-\$177,991	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	255.41%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,204,107	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,499	\$2,170	\$908



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Woodridge Village**

Unit Code: **022/145/32** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$45,768,743**

Equalized Assessed Valuation: **\$198,353,389**

Population: **32,971**

Employees:

Full Time: **130**

Part Time: **22**

Salaries Paid: **\$10,493,667**

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:	\$15,084,214	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$457	\$408	\$344
Revenue Collected During FY 11:	\$19,555,646	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$17,596,818	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$593	\$966	\$915
Per Capita Expenditures:	\$534	\$910	\$864
Revenues over (under) Expenditures:	\$1,958,828	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	96.24%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$16,934,787	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$514	\$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:	\$1,997,750	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$23,343,600	\$4,803,365	\$9,476,133



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$29,018,589	\$80,093,952	\$52,112,479
Per Capita Debt:	\$880	\$1,447	\$1,211
General Obligation Debt over EAV:	13.54%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$27,637,758	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$838	\$1,281	\$1,058
Revenue Collected During FY 11:	\$6,362,140	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$6,764,469	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$193	\$347	\$255
Per Capita Expenditures:	\$205	\$343	\$253
Operating Income (loss):	-\$402,329	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	406.43%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$27,492,853	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$834	\$1,300	\$1,050



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Woodson Village**

Unit Code: **069/055/32** County: **MORGAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$600,890**

Equalized Assessed Valuation: **\$4,684,757**

Population: **559**

Employees:

Full Time: **1**

Part Time: **17**

Salaries Paid: **\$62,171**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$387,063	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$692	\$670	\$454
Revenue Collected During FY 11:	\$165,393	\$229,354	\$114,958
Expenditures During FY 11:	\$181,092	\$213,573	\$105,876
Per Capita Revenue:	\$296	\$579	\$289
Per Capita Expenditures:	\$324	\$555	\$286
Revenues over (under) Expenditures:	-\$15,699	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	205.07%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$371,364	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$664	\$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:	\$2,096	\$43,930	\$
Total Unrestricted Net Assets:	\$367,735	\$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:	\$30.300	\$293,596	\$50,972
Per Capita Debt:	\$54	\$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:	\$543,845	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$973	\$2,114	\$837
Revenue Collected During FY 11:	\$60,527	\$200,254	\$87,964
Expenditures During FY 11:	\$72,515	\$193,235	\$93,439
Per Capita Revenue:	\$108	\$547	\$216
Per Capita Expenditures:	\$130	\$537	\$232
Operating Income (loss):	-\$11,988	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	733.44%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$531,857	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$951	\$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

Number Submitted = 1
Woodstock Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,726,123	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$191	\$520	\$360
Revenue Collected During FY 11:	\$16,919,204	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$15,875,716	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$683	\$740	\$584
Per Capita Expenditures:	\$641	\$705	\$560
Revenues over (under) Expenditures:	\$1,043,488	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	38.46%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6,106,218	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$247	\$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:	\$4,702,945	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,412,681	\$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:	\$28,298,276	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.142	\$1,301	\$617
General Obligation Debt over EAV:	0.78%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$38,892,176	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,570	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,641,996	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,770,634	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$228	\$472	\$312
Per Capita Expenditures:	\$193	\$426	\$290
Operating Income (loss):	\$871,362	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	820.52%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$39,144,221	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,580	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Worden Village**

Unit Code: **057/135/32** County: **MADISON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,991,233**

Equalized Assessed Valuation: **\$13,946,343**

Population: **1,044**

Employees:

Full Time: **4**

Part Time: **3**

Salaries Paid: **\$164,520**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$177,140	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$170	\$520	\$360
Revenue Collected During FY 11:	\$784,985	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$971,654	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$752	\$740	\$584
Per Capita Expenditures:	\$931	\$705	\$560
Revenues over (under) Expenditures:	-\$186,669	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	19.43%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$188,801	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$181	\$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:	\$57,698	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$131,103	\$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:	\$307.542	\$8,583,251	\$2,594,486
Per Capita Debt:	\$295	\$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:	\$725,337	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$695	\$1,428	\$1,096
Revenue Collected During FY 11:	\$269,332	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$286,055	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$258	\$472	\$312
Per Capita Expenditures:	\$274	\$426	\$290
Operating Income (loss):	-\$16,723	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	247.72%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$708,614	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$679	\$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:	\$9,363,176	\$8,583,251	\$2,594,486
Per Capita Debt:	\$868	\$1,301	\$617
General Obligation Debt over EAV:	0.62%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,033,951	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$281	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,409,104	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,932,426	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$223	\$472	\$312
Per Capita Expenditures:	\$179	\$426	\$290
Operating Income (loss):	\$476,678	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	177.91%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,437,985	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$319	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Wyagnet Village**

Unit Code: **006/120/32** County: **BUREAU**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$988,896**

Equalized Assessed Valuation: **\$8,084,094**

Population: **1,028**

Employees:

Full Time: **4**

Part Time: **7**

Salaries Paid: **\$134,101**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$221,246	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$215	\$520	\$360
Revenue Collected During FY 11:	\$385,730	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$330,072	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$375	\$740	\$584
Per Capita Expenditures:	\$321	\$705	\$560
Revenues over (under) Expenditures:	\$55,658	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	88.62%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$292,515	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$285	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$35,965	\$45,457	\$
Total Unreserved Funds:	\$256,550	\$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:	\$	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$783.146	\$8,583,251	\$2,594,486
Per Capita Debt:	\$762	\$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:	\$842,918	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$820	\$1,428	\$1,096
Revenue Collected During FY 11:	\$291,341	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$220,946	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$283	\$472	\$312
Per Capita Expenditures:	\$215	\$426	\$290
Operating Income (loss):	\$70,395	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	407.19%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$899,673	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$875	\$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:	\$1,107,731	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$778	\$520	\$360
Revenue Collected During FY 11:	\$606,770	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$532,713	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$426	\$740	\$584
Per Capita Expenditures:	\$374	\$705	\$560
Revenues over (under) Expenditures:	\$74,057	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	221.84%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,181,788	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$830	\$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:	\$6,905	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,174,883	\$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:	\$2,614,714	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,836	\$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:	\$3,211,628	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,255	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,208,414	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$591,087	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,551	\$472	\$312
Per Capita Expenditures:	\$415	\$426	\$290
Operating Income (loss):	\$1,617,327	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	816.96%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,828,955	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,391	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Xenia Village**

Unit Code: 013/035/32 County: CLAY

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$793,850

Equalized Assessed Valuation: \$1,882,364

Population: 391

Employees:

 Full Time: 3

 Part Time: 6

 Salaries Paid: \$136,940

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$815,064	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$2.085	\$670	\$454
Revenue Collected During FY 11:	\$232,746	\$229,354	\$114,958
Expenditures During FY 11:	\$306,465	\$213,573	\$105,876
Per Capita Revenue:	\$595	\$579	\$289
Per Capita Expenditures:	\$784	\$555	\$286
Revenues over (under) Expenditures:	-\$73,719	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	242.20%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$742,259	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,898	\$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:	\$720	\$43,930	\$
Total Unrestricted Net Assets:	\$741,539	\$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:	\$210,000	\$293,596	\$50,972
Per Capita Debt:	\$537	\$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:	\$619,450	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,584	\$2,114	\$837
Revenue Collected During FY 11:	\$145,623	\$200,254	\$87,964
Expenditures During FY 11:	\$166,853	\$193,235	\$93,439
Per Capita Revenue:	\$372	\$547	\$216
Per Capita Expenditures:	\$427	\$537	\$232
Operating Income (loss):	-\$21,230	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	357.98%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$597,306	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,528	\$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:	\$230,740	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$2.683	\$670	\$454
Revenue Collected During FY 11:	\$42,409	\$229,354	\$114,958
Expenditures During FY 11:	\$41,063	\$213,573	\$105,876
Per Capita Revenue:	\$493	\$579	\$289
Per Capita Expenditures:	\$477	\$555	\$286
Revenues over (under) Expenditures:	\$1,346	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	565.19%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$232,086	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$2,699	\$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:	\$	\$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: Yates City Village

Unit Code: 048/075/32 County: KNOX

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$881,550

Equalized Assessed Valuation: \$7,240,123

Population: 685

Employees:

 Full Time: 2

 Part Time: 21

 Salaries Paid: \$119,698

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$340,148	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$497	\$670	\$454
Revenue Collected During FY 11:	\$199,196	\$229,354	\$114,958
Expenditures During FY 11:	\$201,256	\$213,573	\$105,876
Per Capita Revenue:	\$291	\$579	\$289
Per Capita Expenditures:	\$294	\$555	\$286
Revenues over (under) Expenditures:	-\$2,060	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	167.99%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$338,088	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$494	\$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:	\$390,017	\$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:	\$128,000	\$293,596	\$50,972
Per Capita Debt:	\$187	\$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:	\$898,387	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,312	\$2,114	\$837
Revenue Collected During FY 11:	\$311,053	\$200,254	\$87,964
Expenditures During FY 11:	\$282,211	\$193,235	\$93,439
Per Capita Revenue:	\$454	\$547	\$216
Per Capita Expenditures:	\$412	\$537	\$232
Operating Income (loss):	\$28,842	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	325.53%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$918,679	\$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: **Zeigler City**

Unit Code: **028/075/30** County: **FRANKLIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,328,010**

Equalized Assessed Valuation: **\$6,225,234**

Population: **1,700**

Employees:

Full Time: **10**

Part Time: **27**

Salaries Paid: **\$520,664**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$144,572	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	-\$85	\$520	\$360
Revenue Collected During FY 11:	\$1,212,678	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,557,725	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$713	\$740	\$584
Per Capita Expenditures:	\$916	\$705	\$560
Revenues over (under) Expenditures:	-\$345,047	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-18.12%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$282,262	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$166	\$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:	-\$282,262	\$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:	\$	\$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:	\$595,688	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$350	\$1,428	\$1,096
Revenue Collected During FY 11:	\$466,947	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$438,464	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$275	\$472	\$312
Per Capita Expenditures:	\$258	\$426	\$290
Operating Income (loss):	\$28,483	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	142.35%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$624,171	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$367	\$1,526	\$1,178



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Zion City**

Unit Code: **049/215/30** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$39,720,556**

Equalized Assessed Valuation: **\$399,149,725**

Population: **24,413**

Employees:

Full Time: **134**

Part Time: **36**

Salaries Paid: **\$9,416,865**

Blended Component Units

Empty box for Blended Component Units data.

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$569,393	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	-\$23	\$520	\$360
Revenue Collected During FY 11:	\$20,513,002	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$20,273,125	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$840	\$740	\$584
Per Capita Expenditures:	\$830	\$705	\$560
Revenues over (under) Expenditures:	\$239,877	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-9.64%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$1,954,435	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$80	\$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:	\$3,168,214	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$4,502,364	\$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:	\$34,199,238	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,401	\$1,301	\$617
General Obligation Debt over EAV:	7.95%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$11,965,879	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$490	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,846,603	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,126,223	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$199	\$472	\$312
Per Capita Expenditures:	\$210	\$426	\$290
Operating Income (loss):	-\$279,620	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	227.97%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$11,686,259	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$479	\$1,526	\$1,178