



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Abingdon City**

Unit Code: **048/010/30** County: **KNOX**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,988,185**

Equalized Assessed Valuation: **\$19,879,677**

Population: **3,256**

Employees:

Full Time: **17**

Part Time: **26**

Salaries Paid: **\$613,598**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,873,647	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$575	\$520	\$360
Revenue Collected During FY 11:	\$1,184,847	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,050,034	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$364	\$740	\$584
Per Capita Expenditures:	\$322	\$705	\$560
Revenues over (under) Expenditures:	\$134,813	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	187.45%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,968,274	\$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:	\$613,865	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,343,089	\$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:	\$1,337,136	\$8,583,251	\$2,594,486
Per Capita Debt:	\$411	\$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:	\$3,539,338	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,087	\$1,428	\$1,096
Revenue Collected During FY 11:	\$814,287	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$968,783	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$250	\$472	\$312
Per Capita Expenditures:	\$298	\$426	\$290
Operating Income (loss):	-\$154,496	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	353.54%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,425,028	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,052	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Addieville Village**

Unit Code: 095/010/32

County: WASHINGTON

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$261,770

Equalized Assessed Valuation:

\$3,288,044

Population:

267

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$19,753

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$247.651	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$928	\$670	\$454
Revenue Collected During FY 11:	\$113.336	\$229,354	\$114,958
Expenditures During FY 11:	\$60.343	\$213,573	\$105,876
Per Capita Revenue:	\$424	\$579	\$289
Per Capita Expenditures:	\$226	\$555	\$286
Revenues over (under) Expenditures:	\$52.993	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	498.72%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$300.941	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.127	\$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:	\$12.570	\$43,930	\$
Total Unrestricted Net Assets:	\$307.576	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$456,578	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,710	\$2,114	\$837
Revenue Collected During FY 11:	\$23,084	\$200,254	\$87,964
Expenditures During FY 11:	\$40,881	\$193,235	\$93,439
Per Capita Revenue:	\$86	\$547	\$216
Per Capita Expenditures:	\$153	\$537	\$232
Operating Income (loss):	-\$17,797	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1073.31%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$438,781	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,643	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Addison Village**

Unit Code: **022/010/32** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$59,137,260**

Equalized Assessed Valuation: **\$1,273,532,892**

Population: **36,942**

Employees:

Full Time:	205
Part Time:	29
Salaries Paid:	\$19,041,263

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,766,662	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$237	\$408	\$344
Revenue Collected During FY 11:	\$25,512,150	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$24,956,437	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$691	\$966	\$915
Per Capita Expenditures:	\$676	\$910	\$864
Revenues over (under) Expenditures:	\$555,713	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	38.03%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$9,491,651	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$257	\$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:	\$1,819,969	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$11,317,904	\$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:	\$38,145,516	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.033	\$1,447	\$1,211
General Obligation Debt over EAV:	2.65%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$61,364,594	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,661	\$1,281	\$1,058
Revenue Collected During FY 11:	\$11,023,641	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$12,464,598	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$298	\$347	\$255
Per Capita Expenditures:	\$337	\$343	\$253
Operating Income (loss):	-\$1,440,957	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	482.50%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$60,141,367	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,628	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Adeline Village**

Unit Code: 071/010/32 County: OGLE

Fiscal Year End: 4/30/2011

Accounting Method: Cash

Appropriation or Budget: \$36,500

Equalized Assessed Valuation: \$979,647

Population: 85

Employees:

Full Time: 9

Part Time:

Salaries Paid: \$6,118

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$340.728	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$4.009	\$670	\$454
Revenue Collected During FY 11:	\$37.890	\$229,354	\$114,958
Expenditures During FY 11:	\$35.209	\$213,573	\$105,876
Per Capita Revenue:	\$446	\$579	\$289
Per Capita Expenditures:	\$414	\$555	\$286
Revenues over (under) Expenditures:	\$2.681	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	975.34%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$343.409	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$4.040	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$283.256	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Albany City**

Unit Code: **098/010/30**

County: **WHITESIDE**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,403,600

Equalized Assessed Valuation:

\$11,862,625

Population:

895

Employees:

Full Time:

4

Part Time:

12

Salaries Paid:

\$216,632

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$669.877	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$748	\$670	\$454
Revenue Collected During FY 11:	\$414.833	\$229,354	\$114,958
Expenditures During FY 11:	\$401.597	\$213,573	\$105,876
Per Capita Revenue:	\$464	\$579	\$289
Per Capita Expenditures:	\$449	\$555	\$286
Revenues over (under) Expenditures:	\$13.236	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	170.10%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$683.113	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$763	\$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:	\$195.174	\$43,930	\$
Total Unrestricted Net Assets:	\$487.938	\$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:	\$102.921	\$293,596	\$50,972
Per Capita Debt:	\$115	\$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:	\$1,869,544	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,089	\$2,114	\$837
Revenue Collected During FY 11:	\$753,714	\$200,254	\$87,964
Expenditures During FY 11:	\$858,195	\$193,235	\$93,439
Per Capita Revenue:	\$842	\$547	\$216
Per Capita Expenditures:	\$959	\$537	\$232
Operating Income (loss):	-\$104,481	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	205.67%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,765,063	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,972	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Albers Village**

Unit Code: 014/010/32

County: CLINTON

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$782,000

Equalized Assessed Valuation:

\$17,470,629

Population:

1,190

Employees:

Full Time:

1

Part Time:

20

Salaries Paid:

\$87,695

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$77,930	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$65	\$520	\$360
Revenue Collected During FY 11:	\$389,428	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$411,726	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$327	\$740	\$584
Per Capita Expenditures:	\$346	\$705	\$560
Revenues over (under) Expenditures:	-\$22,298	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	22.99%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$94,653	\$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:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$112,930	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$114.341

Averages

\$8,583,251

Medians

\$2,594,486

Per Capita Debt:

\$96

\$1,301

\$617

General Obligation Debt over EAV:

0.65%

1.80%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$1,013,796

\$9,133,149

\$3,372,320

Per Capita Beginning Retained Earnings for FY 11:

\$852

\$1,428

\$1,096

Revenue Collected During FY 11:

\$306,147

\$2,662,250

\$1,182,408

Expenditures During FY 11:

\$275,839

\$2,501,260

\$1,107,129

Per Capita Revenue:

\$257

\$472

\$312

Per Capita Expenditures:

\$232

\$426

\$290

Operating Income (loss):

\$30,308

\$160,990

\$22,635

Ratio of Retained Earnings to Expenditures:

364.37%

411.72%

349.23%

Ending Retained Earnings for FY 11:

\$1,005,083

\$9,497,869

\$3,598,030

Per Capita Ending Retained Earnings:

\$845

\$1,526

\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Aledo City**

Unit Code: **066/010/30** County: **MERCER**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,943,341**

Equalized Assessed Valuation: **\$38,909,221**

Population: **3,640**

Employees:

Full Time: **20**

Part Time: **15**

Salaries Paid: **\$1,050,537**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,148,013	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.140	\$520	\$360
Revenue Collected During FY 11:	\$2,467,368	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,368,321	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$678	\$740	\$584
Per Capita Expenditures:	\$651	\$705	\$560
Revenues over (under) Expenditures:	\$99,047	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	180.12%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,265,877	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.172	\$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:	\$3,034,695	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$869,282	\$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:	\$4.687.092	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.288	\$1,301	\$617
General Obligation Debt over EAV:	3.89%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$9,171,184	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,520	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,962,287	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,567,484	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$814	\$472	\$312
Per Capita Expenditures:	\$705	\$426	\$290
Operating Income (loss):	\$394,803	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	371.85%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$9,547,170	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,623	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Alexis Village

Unit Code: 094/010/32

County: WARREN

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$858,300

Equalized Assessed Valuation:

\$6,238,184

Population:

1,000

Employees:

Full Time:

2

Part Time:

20

Salaries Paid:

\$120,018

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 11:	\$252.831	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$253	\$670	\$454
Revenue Collected During FY 11:	\$276.985	\$229,354	\$114,958
Expenditures During FY 11:	\$250.305	\$213,573	\$105,876
Per Capita Revenue:	\$277	\$579	\$289
Per Capita Expenditures:	\$250	\$555	\$286
Revenues over (under) Expenditures:	\$26.680	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	111.67%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$279.511	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$280	\$701	\$460

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$97.669	\$43,930	\$
Total Unrestricted Net Assets:	\$181.842	\$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:	\$224.413	\$293,596	\$50,972
Per Capita Debt:	\$224	\$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:	\$586,948	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$587	\$2,114	\$837
Revenue Collected During FY 11:	\$208,848	\$200,254	\$87,964
Expenditures During FY 11:	\$216,311	\$193,235	\$93,439
Per Capita Revenue:	\$209	\$547	\$216
Per Capita Expenditures:	\$216	\$537	\$232
Operating Income (loss):	-\$7,463	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	267.89%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$579,485	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$579	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Algonquin Village**

Unit Code: **063/010/32** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$32,579,620**

Equalized Assessed Valuation: **\$1,077,620,673**

Population: **30,046**

Employees:

Full Time: **152**

Part Time: **81**

Salaries Paid: **\$10,999,434**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$15,006,576	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$499	\$408	\$344
Revenue Collected During FY 11:	\$21,989,403	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$19,665,820	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$732	\$966	\$915
Per Capita Expenditures:	\$655	\$910	\$864
Revenues over (under) Expenditures:	\$2,323,583	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	84.71%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$16,658,507	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$554	\$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:	\$7,509,394	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$8,600,855	\$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:	\$17,301,752	\$80,093,952	\$52,112,479
Per Capita Debt:	\$576	\$1,447	\$1,211
General Obligation Debt over EAV:	1.61%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$69,831,193	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$2,324	\$1,281	\$1,058
Revenue Collected During FY 11:	\$7,675,678	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$8,578,470	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$255	\$347	\$255
Per Capita Expenditures:	\$286	\$343	\$253
Operating Income (loss):	-\$902,792	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	803.50%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$68,928,401	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$2,294	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Alhambra Village**

Unit Code: **057/010/32** County: **MADISON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,386,665**

Equalized Assessed Valuation: **\$7,877,640**

Population: **658**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$78,008**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$162,316	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$247	\$670	\$454
Revenue Collected During FY 11:	\$218,355	\$229,354	\$114,958
Expenditures During FY 11:	\$227,314	\$213,573	\$105,876
Per Capita Revenue:	\$332	\$579	\$289
Per Capita Expenditures:	\$345	\$555	\$286
Revenues over (under) Expenditures:	-\$8,959	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	67.46%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$153,357	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$233	\$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:	\$227,035	\$43,930	\$
Total Unrestricted Net Assets:	-\$24,502	\$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:	\$168.282	\$293,596	\$50,972
Per Capita Debt:	\$256	\$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:	\$2,779,639	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$4,224	\$2,114	\$837
Revenue Collected During FY 11:	\$205,947	\$200,254	\$87,964
Expenditures During FY 11:	\$182,971	\$193,235	\$93,439
Per Capita Revenue:	\$313	\$547	\$216
Per Capita Expenditures:	\$278	\$537	\$232
Operating Income (loss):	\$22,976	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1531.73%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,802,615	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$4,259	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Allendale Village**

Unit Code: **093/010/32** County: **WABASH**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$553,241**

Equalized Assessed Valuation: **\$2,450,166**

Population: **528**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$74,075**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$66,476	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$126	\$670	\$454
Revenue Collected During FY 11:	\$98,313	\$229,354	\$114,958
Expenditures During FY 11:	\$48,507	\$213,573	\$105,876
Per Capita Revenue:	\$186	\$579	\$289
Per Capita Expenditures:	\$92	\$555	\$286
Revenues over (under) Expenditures:	\$49,806	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	239.72%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$116,282	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$220	\$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:	\$127,619	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$936,932	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,774	\$2,114	\$837
Revenue Collected During FY 11:	\$473,179	\$200,254	\$87,964
Expenditures During FY 11:	\$434,292	\$193,235	\$93,439
Per Capita Revenue:	\$896	\$547	\$216
Per Capita Expenditures:	\$823	\$537	\$232
Operating Income (loss):	\$38,887	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	224.69%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$975,818	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,848	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Allenville Village**

Unit Code: 070/010/32

County: MOULTRIE

Fiscal Year End:

4/30/2011

Accounting Method:

Cash

Appropriation or Budget:

\$29,800

Equalized Assessed Valuation:

\$2,518,509

Population:

186

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:	\$35.165	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$189	\$670	\$454
Revenue Collected During FY 11:	\$28.251	\$229,354	\$114,958
Expenditures During FY 11:	\$28.210	\$213,573	\$105,876
Per Capita Revenue:	\$152	\$579	\$289
Per Capita Expenditures:	\$152	\$555	\$286
Revenues over (under) Expenditures:	\$41	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	124.80%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$35.206	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$189	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$55.352	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Allerton Village

Unit Code: 092/010/32 County: VERMILION

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$149,325

Equalized Assessed Valuation: \$2,034,293

Population: 293

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$16,486

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 11:	\$1,086,851	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$3,709	\$670	\$454
Revenue Collected During FY 11:	\$74,432	\$229,354	\$114,958
Expenditures During FY 11:	\$109,288	\$213,573	\$105,876
Per Capita Revenue:	\$254	\$579	\$289
Per Capita Expenditures:	\$373	\$555	\$286
Revenues over (under) Expenditures:	-\$34,856	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	962.59%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1,051,995	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$3,590	\$701	\$460

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,935	\$43,930	\$
Total Unrestricted Net Assets:	\$1,047,060	\$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:	\$21,841	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$75	\$2,114	\$837
Revenue Collected During FY 11:	\$46,287	\$200,254	\$87,964
Expenditures During FY 11:	\$43,773	\$193,235	\$93,439
Per Capita Revenue:	\$158	\$547	\$216
Per Capita Expenditures:	\$149	\$537	\$232
Operating Income (loss):	\$2,514	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	55.64%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$24,355	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$83	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Alma Village**

Unit Code: 058/010/32

County: MARION

Fiscal Year End:

12/31/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$143,968

Equalized Assessed Valuation:

\$1,640,101

Population:

320

Employees:

Full Time:

Part Time:

14

Salaries Paid:

\$29,641

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$79,505	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$248	\$670	\$454
Revenue Collected During FY 11:	\$78,400	\$229,354	\$114,958
Expenditures During FY 11:	\$94,071	\$213,573	\$105,876
Per Capita Revenue:	\$245	\$579	\$289
Per Capita Expenditures:	\$294	\$555	\$286
Revenues over (under) Expenditures:	-\$15,671	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	81.88%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$77,030	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$241	\$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:	\$77,030	\$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:	\$476,480	\$293,596	\$50,972
Per Capita Debt:	\$1.489	\$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:	\$2,143,464	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$6,698	\$2,114	\$837
Revenue Collected During FY 11:	\$135,478	\$200,254	\$87,964
Expenditures During FY 11:	\$194,006	\$193,235	\$93,439
Per Capita Revenue:	\$423	\$547	\$216
Per Capita Expenditures:	\$606	\$537	\$232
Operating Income (loss):	-\$58,528	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1106.09%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,145,887	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$6,706	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Alorton Village**

Unit Code: **088/010/32** County: **ST. CLAIR**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$1,860,450**

Equalized Assessed Valuation: **\$4,903,734**

Population: **2,748**

Employees:

Full Time: **7**

Part Time: **37**

Salaries Paid: **\$567,040**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$199,482	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$73	\$520	\$360
Revenue Collected During FY 11:	\$1,878,945	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,854,595	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$684	\$740	\$584
Per Capita Expenditures:	\$675	\$705	\$560
Revenues over (under) Expenditures:	\$24,350	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	12.07%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$223,832	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$81	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$223,832	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Alpha Village**

Unit Code: **037/010/32**

County: **HENRY**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$758,501

Equalized Assessed Valuation:

\$6,658,923

Population:

704

Employees:

Full Time:

1

Part Time:

15

Salaries Paid:

\$93,151

Blended Component Units

Number Submitted = **1**

Alpha Community Team

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$234,340	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$333	\$670	\$454
Revenue Collected During FY 11:	\$198,690	\$229,354	\$114,958
Expenditures During FY 11:	\$188,652	\$213,573	\$105,876
Per Capita Revenue:	\$282	\$579	\$289
Per Capita Expenditures:	\$268	\$555	\$286
Revenues over (under) Expenditures:	\$10,038	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	153.57%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$289,709	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$412	\$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:	\$23,618	\$43,930	\$
Total Unrestricted Net Assets:	\$266,091	\$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:	\$402,952	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$572	\$2,114	\$837
Revenue Collected During FY 11:	\$127,573	\$200,254	\$87,964
Expenditures During FY 11:	\$105,842	\$193,235	\$93,439
Per Capita Revenue:	\$181	\$547	\$216
Per Capita Expenditures:	\$150	\$537	\$232
Operating Income (loss):	\$21,731	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	358.41%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$379,353	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$539	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Alsey Village**

Unit Code: 085/010/32

County: SCOTT

Fiscal Year End:

6/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$50,000

Equalized Assessed Valuation:

\$1,027,778

Population:

250

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$4,500

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,391	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$22	\$670	\$454
Revenue Collected During FY 11:	\$65,414	\$229,354	\$114,958
Expenditures During FY 11:	\$47,293	\$213,573	\$105,876
Per Capita Revenue:	\$262	\$579	\$289
Per Capita Expenditures:	\$189	\$555	\$286
Revenues over (under) Expenditures:	\$18,121	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	49.72%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$23,512	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$94	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$27,592	\$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 YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3.440	\$293,596	\$50,972
Per Capita Debt:	\$14	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Alsip Village**

Unit Code: **016/010/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$35,234,535**

Equalized Assessed Valuation: **\$722,163,750**

Population: **19,725**

Employees:

Full Time: **151**

Part Time: **12**

Salaries Paid: **\$9,097,353**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,725,415	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$290	\$520	\$360
Revenue Collected During FY 11:	\$23,272,083	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$19,528,699	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,180	\$740	\$584
Per Capita Expenditures:	\$990	\$705	\$560
Revenues over (under) Expenditures:	\$3,743,384	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	44.92%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$8,771,576	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$445	\$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:	\$8,085,839	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,126,860	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$36,119,925	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,831	\$1,301	\$617
General Obligation Debt over EAV:	3.69%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$26,332,131	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,335	\$1,428	\$1,096
Revenue Collected During FY 11:	\$12,654,042	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$12,180,843	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$642	\$472	\$312
Per Capita Expenditures:	\$618	\$426	\$290
Operating Income (loss):	\$473,199	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	214.67%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$26,148,155	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,326	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Altamont City**

Unit Code: 025/010/30

County: EFFINGHAM

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,573,353

Equalized Assessed Valuation:

\$25,291,710

Population:

2,319

Employees:

Full Time:

22

Part Time:

10

Salaries Paid:

\$883,325

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$503.060	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$217	\$520	\$360
Revenue Collected During FY 11:	\$1.105.190	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.013.668	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$477	\$740	\$584
Per Capita Expenditures:	\$437	\$705	\$560
Revenues over (under) Expenditures:	\$91.522	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	58.66%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$594.582	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$256	\$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:	\$327.444	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$267.138	\$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:	\$3,095,052	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.335	\$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:	\$3,558,461	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,534	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,688,449	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,959,907	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,591	\$472	\$312
Per Capita Expenditures:	\$1,708	\$426	\$290
Operating Income (loss):	-\$271,458	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	88.94%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,521,820	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,519	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Alto Pass Village**

Unit Code: **091/010/32** County: **UNION**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$109,000**

Equalized Assessed Valuation: **\$2,305,942**

Population: **391**

Employees:

Full Time: **1**

Part Time: **8**

Salaries Paid: **\$29,745**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$71,753	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$184	\$670	\$454
Revenue Collected During FY 11:	\$101,191	\$229,354	\$114,958
Expenditures During FY 11:	\$99,094	\$213,573	\$105,876
Per Capita Revenue:	\$259	\$579	\$289
Per Capita Expenditures:	\$253	\$555	\$286
Revenues over (under) Expenditures:	\$2,097	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	74.53%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$73,850	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$189	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9,703	\$3,233	\$
Total Unreserved Funds:	\$64,147	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Alton City**

Unit Code: **057/015/30** County: **MADISON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$48,466,029**

Equalized Assessed Valuation: **\$336,268,254**

Population: **27,865**

Employees:

Full Time: **226**

Part Time: **4**

Salaries Paid: **\$14,643,730**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$15,292,539	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$549	\$408	\$344
Revenue Collected During FY 11:	\$32,450,991	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$29,450,372	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1.165	\$966	\$915
Per Capita Expenditures:	\$1.057	\$910	\$864
Revenues over (under) Expenditures:	\$3,000,619	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	51.85%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$15,270,896	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$548	\$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:	\$8,795,577	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$79,063,459	\$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:	\$22,177,335	\$80,093,952	\$52,112,479
Per Capita Debt:	\$796	\$1,447	\$1,211
General Obligation Debt over EAV:	4.51%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$14,725,857	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$528	\$1,281	\$1,058
Revenue Collected During FY 11:	\$4,941,591	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$4,641,294	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$177	\$347	\$255
Per Capita Expenditures:	\$167	\$343	\$253
Operating Income (loss):	\$300,297	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	327.37%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$15,194,369	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$545	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Altona Village**

Unit Code: **048/015/32** County: **KNOX**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,617,150**

Equalized Assessed Valuation: **\$3,875,559**

Population: **570**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$34,958**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$339,254	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$595	\$670	\$454
Revenue Collected During FY 11:	\$154,627	\$229,354	\$114,958
Expenditures During FY 11:	\$119,435	\$213,573	\$105,876
Per Capita Revenue:	\$271	\$579	\$289
Per Capita Expenditures:	\$210	\$555	\$286
Revenues over (under) Expenditures:	\$35,192	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	313.51%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$374,446	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$657	\$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:	\$374,443	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$213,954	\$293,596	\$50,972
Per Capita Debt:	\$375	\$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:	\$1,317,419	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,311	\$2,114	\$837
Revenue Collected During FY 11:	\$128,778	\$200,254	\$87,964
Expenditures During FY 11:	\$134,708	\$193,235	\$93,439
Per Capita Revenue:	\$226	\$547	\$216
Per Capita Expenditures:	\$236	\$537	\$232
Operating Income (loss):	-\$5,930	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	973.58%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,311,489	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,301	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Alvin Village**

Unit Code: 092/015/32

County: VERMILION

Fiscal Year End:

5/31/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$134,000

Equalized Assessed Valuation:

\$1,344,977

Population:

270

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$27,884

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$26.978	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$100	\$670	\$454
Revenue Collected During FY 11:	\$40.057	\$229,354	\$114,958
Expenditures During FY 11:	\$37.719	\$213,573	\$105,876
Per Capita Revenue:	\$148	\$579	\$289
Per Capita Expenditures:	\$140	\$555	\$286
Revenues over (under) Expenditures:	\$2.338	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	99.04%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$37.357	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$138	\$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:	\$37.357	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$12,571	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$47	\$2,114	\$837
Revenue Collected During FY 11:	\$32,466	\$200,254	\$87,964
Expenditures During FY 11:	\$29,400	\$193,235	\$93,439
Per Capita Revenue:	\$120	\$547	\$216
Per Capita Expenditures:	\$109	\$537	\$232
Operating Income (loss):	\$3,066	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	25.84%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$7,596	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$28	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Amboy City**

Unit Code: **052/010/30**

County: **LEE**

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,947,500

Equalized Assessed Valuation:

\$26,411,462

Population:

2,561

Employees:

Full Time:

10

Part Time:

5

Salaries Paid:

\$572,717

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$690.822	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$270	\$520	\$360
Revenue Collected During FY 11:	\$1.208.216	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.035.121	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$472	\$740	\$584
Per Capita Expenditures:	\$404	\$705	\$560
Revenues over (under) Expenditures:	\$173.095	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	77.43%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$801.530	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$313	\$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:	\$528.924	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$272.606	\$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:	\$1,749,878	\$8,583,251	\$2,594,486
Per Capita Debt:	\$683	\$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:	\$1,847,808	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$722	\$1,428	\$1,096
Revenue Collected During FY 11:	\$649,645	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$770,684	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$254	\$472	\$312
Per Capita Expenditures:	\$301	\$426	\$290
Operating Income (loss):	-\$121,039	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	232.15%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,789,156	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$699	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Anchor Village**

Unit Code: **064/010/32** County: **MCLEAN**

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

Accounting Method: **Cash With Assets**

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

Equalized Assessed Valuation: **\$1,681,450**

Population: **200**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$2,950**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$71,306	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$357	\$670	\$454
Revenue Collected During FY 11:	\$50,736	\$229,354	\$114,958
Expenditures During FY 11:	\$54,637	\$213,573	\$105,876
Per Capita Revenue:	\$254	\$579	\$289
Per Capita Expenditures:	\$273	\$555	\$286
Revenues over (under) Expenditures:	-\$3,901	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	133.93%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$73,174	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$366	\$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:	\$73,174	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$10.000	\$293,596	\$50,972
Per Capita Debt:	\$50	\$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:	\$62,276	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$311	\$2,114	\$837
Revenue Collected During FY 11:	\$23,607	\$200,254	\$87,964
Expenditures During FY 11:	\$17,101	\$193,235	\$93,439
Per Capita Revenue:	\$118	\$547	\$216
Per Capita Expenditures:	\$86	\$537	\$232
Operating Income (loss):	\$6,506	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	405.72%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$69,382	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$347	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Andalusia Village**

Unit Code: 081/010/32 County: ROCK ISLAND

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,239,700

Equalized Assessed Valuation: \$18,523,194

Population: 1,178

Employees:

Full Time: 3

Part Time: 12

Salaries Paid: \$159,308

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$260,471	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$221	\$520	\$360
Revenue Collected During FY 11:	\$495,330	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$471,850	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$420	\$740	\$584
Per Capita Expenditures:	\$401	\$705	\$560
Revenues over (under) Expenditures:	\$23,480	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	60.18%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$283,951	\$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:	\$21,394	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$262,557	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$703.190	\$8,583,251	\$2,594,486
Per Capita Debt:	\$597	\$1,301	\$617
General Obligation Debt over EAV:	3.02%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,321,564	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,122	\$1,428	\$1,096
Revenue Collected During FY 11:	\$341,988	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$387,159	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$290	\$472	\$312
Per Capita Expenditures:	\$329	\$426	\$290
Operating Income (loss):	-\$45,171	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	329.68%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,276,393	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,084	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Andover Village**

Unit Code: **037/015/32** County: **HENRY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$334,460**

Equalized Assessed Valuation: **\$6,384,918**

Population: **568**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$50,801**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$213.855	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$377	\$670	\$454
Revenue Collected During FY 11:	\$160.645	\$229,354	\$114,958
Expenditures During FY 11:	\$177.217	\$213,573	\$105,876
Per Capita Revenue:	\$283	\$579	\$289
Per Capita Expenditures:	\$312	\$555	\$286
Revenues over (under) Expenditures:	-\$16.572	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	118.14%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$209.363	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$369	\$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:	\$209.363	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$17,124	\$293,596	\$50,972
Per Capita Debt:	\$30	\$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:	\$338,108	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$595	\$2,114	\$837
Revenue Collected During FY 11:	\$71,920	\$200,254	\$87,964
Expenditures During FY 11:	\$59,179	\$193,235	\$93,439
Per Capita Revenue:	\$127	\$547	\$216
Per Capita Expenditures:	\$104	\$537	\$232
Operating Income (loss):	\$12,741	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	572.45%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$338,769	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$596	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Anna City**

Unit Code: **091/015/30** County: **UNION**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,318,703**

Equalized Assessed Valuation: **\$52,006,791**

Population: **4,942**

Employees:

Full Time: **36**

Part Time: **18**

Salaries Paid: **\$1,946,872**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,756,146	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1,569	\$520	\$360
Revenue Collected During FY 11:	\$3,197,822	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,801,560	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$647	\$740	\$584
Per Capita Expenditures:	\$567	\$705	\$560
Revenues over (under) Expenditures:	\$396,262	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	291.00%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$8,152,408	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,650	\$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:	\$1,117,276	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,484,874	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$695.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$141	\$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:	\$9,016,984	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,825	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,575,792	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,639,444	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$724	\$472	\$312
Per Capita Expenditures:	\$736	\$426	\$290
Operating Income (loss):	-\$63,652	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	246.01%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,953,332	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,812	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Annawan Town**

Unit Code: **037/020/31**

County: **HENRY**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,784,580

Equalized Assessed Valuation:

\$12,344,786

Population:

868

Employees:

Full Time:

4

Part Time:

17

Salaries Paid:

\$193,894

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$96,739	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$111	\$670	\$454
Revenue Collected During FY 11:	\$646,032	\$229,354	\$114,958
Expenditures During FY 11:	\$782,936	\$213,573	\$105,876
Per Capita Revenue:	\$744	\$579	\$289
Per Capita Expenditures:	\$902	\$555	\$286
Revenues over (under) Expenditures:	-\$136,904	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	-4.09%	249.66%	150.66%
Ending Fund Balance for FY 11:	-\$32,033	\$272,815	\$166,641
Per Capita Ending Fund Balance:	-\$37	\$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:	\$1,026,108	\$43,930	\$
Total Unrestricted Net Assets:	-\$152,283	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.129,154	\$293,596	\$50,972
Per Capita Debt:	\$1.301	\$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:	\$241,708	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$278	\$2,114	\$837
Revenue Collected During FY 11:	\$202,873	\$200,254	\$87,964
Expenditures During FY 11:	\$189,634	\$193,235	\$93,439
Per Capita Revenue:	\$234	\$547	\$216
Per Capita Expenditures:	\$218	\$537	\$232
Operating Income (loss):	\$13,239	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	130.15%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$246,815	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$284	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Antioch Village**

Unit Code: **049/010/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,203,609**

Equalized Assessed Valuation: **\$404,560,318**

Population: **14,430**

Employees:

Full Time:	81
Part Time:	19
Salaries Paid:	\$6,464,953

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:	\$802.661	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$56	\$520	\$360
Revenue Collected During FY 11:	\$11.815.515	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$11.385.587	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$819	\$740	\$584
Per Capita Expenditures:	\$789	\$705	\$560
Revenues over (under) Expenditures:	\$429.928	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	10.10%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1.149.675	\$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:	\$1.559.263	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$1.165.532	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$22,287,676	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.545	\$1,301	\$617
General Obligation Debt over EAV:	0.21%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$37,968,975	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,631	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,311,716	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,251,350	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$160	\$472	\$312
Per Capita Expenditures:	\$225	\$426	\$290
Operating Income (loss):	-\$939,634	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1138.89%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$37,029,341	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,566	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Apple River Village**

Unit Code: **043/010/32** County: **JO DAVIESS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$470,840**

Equalized Assessed Valuation: **\$2,684,585**

Population: **379**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$59,332**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$389.658	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.028	\$670	\$454
Revenue Collected During FY 11:	\$132.756	\$229,354	\$114,958
Expenditures During FY 11:	\$187.854	\$213,573	\$105,876
Per Capita Revenue:	\$350	\$579	\$289
Per Capita Expenditures:	\$496	\$555	\$286
Revenues over (under) Expenditures:	-\$55.098	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	189.80%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$356.549	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$941	\$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:	\$62.865	\$43,930	\$
Total Unrestricted Net Assets:	\$293.684	\$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:	\$265,642	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$701	\$2,114	\$837
Revenue Collected During FY 11:	\$331,370	\$200,254	\$87,964
Expenditures During FY 11:	\$96,982	\$193,235	\$93,439
Per Capita Revenue:	\$874	\$547	\$216
Per Capita Expenditures:	\$256	\$537	\$232
Operating Income (loss):	\$234,388	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	515.34%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$499,791	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,319	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Arcola City**

Unit Code: 021/010/30

County: DOUGLAS

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$10,391,350

Equalized Assessed Valuation:

\$22,023,135

Population:

2,916

Employees:

Full Time:

16

Part Time:

41

Salaries Paid:

\$710,720

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,154,834	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$739	\$520	\$360
Revenue Collected During FY 11:	\$2,646,189	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,358,962	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$907	\$740	\$584
Per Capita Expenditures:	\$809	\$705	\$560
Revenues over (under) Expenditures:	\$287,227	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	99.99%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,358,812	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$809	\$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:	\$2,219,320	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$627,560	\$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:	\$4,422,463	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.517	\$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:	\$2,792,350	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$958	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,276,420	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,256,132	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$438	\$472	\$312
Per Capita Expenditures:	\$431	\$426	\$290
Operating Income (loss):	\$20,288	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	230.54%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,895,887	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$993	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Arenzville Village**

Unit Code: **009/010/32** County: **CASS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,275,700**

Equalized Assessed Valuation: **\$4,190,314**

Population: **1,175**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$52,285**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$954,394	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$812	\$520	\$360
Revenue Collected During FY 11:	\$344,580	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$327,210	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$293	\$740	\$584
Per Capita Expenditures:	\$278	\$705	\$560
Revenues over (under) Expenditures:	\$17,370	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	296.98%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$971,764	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$827	\$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:	\$88,015	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$883,749	\$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:	\$663.055	\$8,583,251	\$2,594,486
Per Capita Debt:	\$564	\$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:	\$1,322,551	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,126	\$1,428	\$1,096
Revenue Collected During FY 11:	\$130,645	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$114,573	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$111	\$472	\$312
Per Capita Expenditures:	\$98	\$426	\$290
Operating Income (loss):	\$16,072	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1345.67%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,541,774	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,312	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Argenta Village**

Unit Code: **055/010/32** County: **MACON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,247,650**

Equalized Assessed Valuation: **\$9,801,020**

Population: **947**

Employees:

Full Time: **1**

Part Time: **21**

Salaries Paid: **\$91,540**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$376.705	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$398	\$670	\$454
Revenue Collected During FY 11:	\$291.062	\$229,354	\$114,958
Expenditures During FY 11:	\$248.865	\$213,573	\$105,876
Per Capita Revenue:	\$307	\$579	\$289
Per Capita Expenditures:	\$263	\$555	\$286
Revenues over (under) Expenditures:	\$42.197	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	210.52%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$523.915	\$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:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$523.915	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$434.515	\$293,596	\$50,972
Per Capita Debt:	\$459	\$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:	\$823,601	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$870	\$2,114	\$837
Revenue Collected During FY 11:	\$142,760	\$200,254	\$87,964
Expenditures During FY 11:	\$132,841	\$193,235	\$93,439
Per Capita Revenue:	\$151	\$547	\$216
Per Capita Expenditures:	\$140	\$537	\$232
Operating Income (loss):	\$9,919	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	548.41%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$728,507	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$769	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Arlington Village**

Unit Code: 006/010/32

County: BUREAU

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$223,930

Equalized Assessed Valuation:

\$1,859,438

Population:

193

Employees:

Full Time:

Part Time:

8

Salaries Paid:

\$30,614

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$47,240	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$245	\$670	\$454
Revenue Collected During FY 11:	\$56.868	\$229,354	\$114,958
Expenditures During FY 11:	\$54.692	\$213,573	\$105,876
Per Capita Revenue:	\$295	\$579	\$289
Per Capita Expenditures:	\$283	\$555	\$286
Revenues over (under) Expenditures:	\$2.176	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	90.35%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$49,416	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$256	\$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:	\$48,391	\$43,930	\$
Total Unrestricted Net Assets:	\$1.025	\$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:	\$135.000	\$293,596	\$50,972
Per Capita Debt:	\$699	\$798	\$117
General Obligation Debt over EAV:	7.26%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$549,044	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,845	\$2,114	\$837
Revenue Collected During FY 11:	\$50,181	\$200,254	\$87,964
Expenditures During FY 11:	\$73,149	\$193,235	\$93,439
Per Capita Revenue:	\$260	\$547	\$216
Per Capita Expenditures:	\$379	\$537	\$232
Operating Income (loss):	-\$22,968	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	719.18%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$526,076	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,726	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Arlington Heights Village**

Unit Code: **016/015/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$153,899,882**

Equalized Assessed Valuation: **\$3,699,256,030**

Population: **76,943**

Employees:

Full Time:	380
Part Time:	15
Salaries Paid:	\$37,269,175

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$27,294,947	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$355	\$408	\$344
Revenue Collected During FY 11:	\$67,837,043	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$63,985,234	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$882	\$966	\$915
Per Capita Expenditures:	\$832	\$910	\$864
Revenues over (under) Expenditures:	\$3,851,809	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	47.23%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$30,218,656	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$393	\$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:	\$9,452,095	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$44,485,939	\$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:	\$58,616,231	\$80,093,952	\$52,112,479
Per Capita Debt:	\$762	\$1,447	\$1,211
General Obligation Debt over EAV:	1.58%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$59,292,314	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$771	\$1,281	\$1,058
Revenue Collected During FY 11:	\$14,883,242	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$17,121,846	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$193	\$347	\$255
Per Capita Expenditures:	\$223	\$343	\$253
Operating Income (loss):	-\$2,238,604	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	332.36%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$56,905,452	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$740	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Armington Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$396,480**

Equalized Assessed Valuation: **\$3,480,500**

Population: **368**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$77,579**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$436.900	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.187	\$670	\$454
Revenue Collected During FY 11:	\$126.038	\$229,354	\$114,958
Expenditures During FY 11:	\$103.545	\$213,573	\$105,876
Per Capita Revenue:	\$342	\$579	\$289
Per Capita Expenditures:	\$281	\$555	\$286
Revenues over (under) Expenditures:	\$22.493	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	443.67%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$459.393	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.248	\$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:	\$124.452	\$43,930	\$
Total Unrestricted Net Assets:	\$311.184	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$266,198	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$723	\$2,114	\$837
Revenue Collected During FY 11:	\$66,436	\$200,254	\$87,964
Expenditures During FY 11:	\$73,081	\$193,235	\$93,439
Per Capita Revenue:	\$181	\$547	\$216
Per Capita Expenditures:	\$199	\$537	\$232
Operating Income (loss):	-\$6,645	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	355.16%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$259,553	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$705	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Aroma Park Village**

Unit Code: 046/010/32

County: KANKAKEE

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$698,190

Equalized Assessed Valuation:

\$13,682,880

Population:

821

Employees:

Full Time:

5

Part Time:

19

Salaries Paid:

\$230,129

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$28,277	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$34	\$670	\$454
Revenue Collected During FY 11:	\$518,850	\$229,354	\$114,958
Expenditures During FY 11:	\$479,807	\$213,573	\$105,876
Per Capita Revenue:	\$632	\$579	\$289
Per Capita Expenditures:	\$584	\$555	\$286
Revenues over (under) Expenditures:	\$39,043	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	7.78%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$37,320	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$45	\$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:	\$85,010	\$43,930	\$
Total Unrestricted Net Assets:	-\$47,690	\$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:	\$30.000	\$293,596	\$50,972
Per Capita Debt:	\$37	\$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:	\$1,381,659	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,683	\$2,114	\$837
Revenue Collected During FY 11:	\$111,729	\$200,254	\$87,964
Expenditures During FY 11:	\$190,332	\$193,235	\$93,439
Per Capita Revenue:	\$136	\$547	\$216
Per Capita Expenditures:	\$232	\$537	\$232
Operating Income (loss):	-\$78,603	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	700.38%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,333,056	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,624	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Arrowsmith Village**

Unit Code: 064/015/32

County: MCLEAN

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$521,250

Equalized Assessed Valuation:

\$3,136,183

Population:

294

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$12,285

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$146.668	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$499	\$670	\$454
Revenue Collected During FY 11:	\$73.485	\$229,354	\$114,958
Expenditures During FY 11:	\$147.458	\$213,573	\$105,876
Per Capita Revenue:	\$250	\$579	\$289
Per Capita Expenditures:	\$502	\$555	\$286
Revenues over (under) Expenditures:	-\$73.973	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	89.83%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$132.468	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$451	\$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:	\$6.532	\$43,930	\$
Total Unrestricted Net Assets:	\$10.241	\$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:	\$115.695	\$293,596	\$50,972
Per Capita Debt:	\$394	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$119,903	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$408	\$2,114	\$837
Revenue Collected During FY 11:	\$41,221	\$200,254	\$87,964
Expenditures During FY 11:	\$48,639	\$193,235	\$93,439
Per Capita Revenue:	\$140	\$547	\$216
Per Capita Expenditures:	\$165	\$537	\$232
Operating Income (loss):	-\$7,418	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	231.27%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$112,485	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$383	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Arthur Village**

Unit Code: **021/015/32** County: **DOUGLAS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,890,382**

Equalized Assessed Valuation: **\$33,740,082**

Population: **2,116**

Employees:

Full Time: **9**

Part Time: **13**

Salaries Paid: **\$437,441**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$80,924	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$38	\$520	\$360
Revenue Collected During FY 11:	\$1,665,053	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$938,446	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$787	\$740	\$584
Per Capita Expenditures:	\$444	\$705	\$560
Revenues over (under) Expenditures:	\$726,607	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	86.05%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$807,531	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$382	\$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:	\$712,282	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$208,960	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$808.665	\$8,583,251	\$2,594,486
Per Capita Debt:	\$382	\$1,301	\$617
General Obligation Debt over EAV:	0.76%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,370,680	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,593	\$1,428	\$1,096
Revenue Collected During FY 11:	\$573,838	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$611,591	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$271	\$472	\$312
Per Capita Expenditures:	\$289	\$426	\$290
Operating Income (loss):	-\$37,753	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	544.96%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,332,927	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,575	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ashkum Village**

Unit Code: **038/010/32** County: **IROQUOIS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$736,035**

Equalized Assessed Valuation: **\$11,953,157**

Population: **724**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$83,089**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$640.604	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$885	\$670	\$454
Revenue Collected During FY 11:	\$288.025	\$229,354	\$114,958
Expenditures During FY 11:	\$187.719	\$213,573	\$105,876
Per Capita Revenue:	\$398	\$579	\$289
Per Capita Expenditures:	\$259	\$555	\$286
Revenues over (under) Expenditures:	\$100.306	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	371.59%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$697.546	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$963	\$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:	\$56.672	\$43,930	\$
Total Unrestricted Net Assets:	\$643.746	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$240.000	\$293,596	\$50,972
Per Capita Debt:	\$331	\$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:	\$521,062	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$720	\$2,114	\$837
Revenue Collected During FY 11:	\$127,575	\$200,254	\$87,964
Expenditures During FY 11:	\$155,760	\$193,235	\$93,439
Per Capita Revenue:	\$176	\$547	\$216
Per Capita Expenditures:	\$215	\$537	\$232
Operating Income (loss):	-\$28,185	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	323.62%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$504,064	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$696	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Ashland Village**

Unit Code: **009/015/32** County: **CASS**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$1,707,623**

Equalized Assessed Valuation: **\$12,988,850**

Population: **1,333**

Employees:

Full Time: **7**

Part Time: **3**

Salaries Paid: **\$182,891**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$354.359	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$266	\$520	\$360
Revenue Collected During FY 11:	\$492.551	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$515.382	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$370	\$740	\$584
Per Capita Expenditures:	\$387	\$705	\$560
Revenues over (under) Expenditures:	-\$22.831	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	64.08%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$330.241	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$248	\$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:	\$256.097	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$74.144	\$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:	\$1,018,680	\$8,583,251	\$2,594,486
Per Capita Debt:	\$764	\$1,301	\$617
General Obligation Debt over EAV:	3.99%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,784,050	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,338	\$1,428	\$1,096
Revenue Collected During FY 11:	\$632,784	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$451,469	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$475	\$472	\$312
Per Capita Expenditures:	\$339	\$426	\$290
Operating Income (loss):	\$181,315	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	436.20%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,969,291	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,477	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ashley City

Unit Code: 095/015/30

County: WASHINGTON

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$452,845

Equalized Assessed Valuation:

\$3,809,660

Population:

613

Employees:

Full Time:

2

Part Time:

2

Salaries Paid:

\$59,768

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 11:	\$387.882	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$633	\$670	\$454
Revenue Collected During FY 11:	\$228.065	\$229,354	\$114,958
Expenditures During FY 11:	\$171.720	\$213,573	\$105,876
Per Capita Revenue:	\$372	\$579	\$289
Per Capita Expenditures:	\$280	\$555	\$286
Revenues over (under) Expenditures:	\$56.345	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	258.69%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$444.227	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$725	\$701	\$460

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$444.227	\$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:	\$460.000	\$293,596	\$50,972
Per Capita Debt:	\$750	\$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:	\$818,465	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,335	\$2,114	\$837
Revenue Collected During FY 11:	\$169,186	\$200,254	\$87,964
Expenditures During FY 11:	\$209,056	\$193,235	\$93,439
Per Capita Revenue:	\$276	\$547	\$216
Per Capita Expenditures:	\$341	\$537	\$232
Operating Income (loss):	-\$39,870	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	372.43%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$778,595	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,270	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ashmore Village**

Unit Code: **015/010/32** County: **COLES**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,600,308**

Equalized Assessed Valuation: **\$5,658,971**

Population: **785**

Employees:

Full Time: **1**

Part Time: **5**

Salaries Paid: **\$95,978**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$646,568	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$824	\$670	\$454
Revenue Collected During FY 11:	\$181,487	\$229,354	\$114,958
Expenditures During FY 11:	\$177,481	\$213,573	\$105,876
Per Capita Revenue:	\$231	\$579	\$289
Per Capita Expenditures:	\$226	\$555	\$286
Revenues over (under) Expenditures:	\$4,006	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	366.56%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$650,574	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$829	\$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:	\$51,116	\$43,930	\$
Total Unrestricted Net Assets:	\$604,410	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$36,000	\$293,596	\$50,972
Per Capita Debt:	\$46	\$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:	\$643,499	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$820	\$2,114	\$837
Revenue Collected During FY 11:	\$189,447	\$200,254	\$87,964
Expenditures During FY 11:	\$116,436	\$193,235	\$93,439
Per Capita Revenue:	\$241	\$547	\$216
Per Capita Expenditures:	\$148	\$537	\$232
Operating Income (loss):	\$73,011	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	615.37%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$716,510	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$913	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ashton Village**

Unit Code: **052/015/32** County: **LEE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$881,564**

Equalized Assessed Valuation: **\$13,039,741**

Population: **972**

Employees:

Full Time: **5**

Part Time: **24**

Salaries Paid: **\$218,322**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$907,462	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$934	\$670	\$454
Revenue Collected During FY 11:	\$608,437	\$229,354	\$114,958
Expenditures During FY 11:	\$590,977	\$213,573	\$105,876
Per Capita Revenue:	\$626	\$579	\$289
Per Capita Expenditures:	\$608	\$555	\$286
Revenues over (under) Expenditures:	\$17,460	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	156.51%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$924,922	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$952	\$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:	\$50,000	\$43,930	\$
Total Unrestricted Net Assets:	\$1,062,123	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$595,968	\$293,596	\$50,972
Per Capita Debt:	\$613	\$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:	\$90,935	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$94	\$2,114	\$837
Revenue Collected During FY 11:	\$631,389	\$200,254	\$87,964
Expenditures During FY 11:	\$549,217	\$193,235	\$93,439
Per Capita Revenue:	\$650	\$547	\$216
Per Capita Expenditures:	\$565	\$537	\$232
Operating Income (loss):	\$82,172	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	31.52%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$173,107	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$178	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Assumption City**

Unit Code: **011/010/30** County: **CHRISTIAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,252,365**

Equalized Assessed Valuation: **\$11,777,474**

Population: **1,186**

Employees:

Full Time: **5**

Part Time: **22**

Salaries Paid: **\$252,951**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,099,230	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$927	\$520	\$360
Revenue Collected During FY 11:	\$673,051	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$516,342	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$567	\$740	\$584
Per Capita Expenditures:	\$435	\$705	\$560
Revenues over (under) Expenditures:	\$156,709	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	243.24%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,255,939	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,059	\$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:	\$594,958	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$660,981	\$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:	\$1,467,022	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,237	\$1,428	\$1,096
Revenue Collected During FY 11:	\$298,493	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$352,070	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$252	\$472	\$312
Per Capita Expenditures:	\$297	\$426	\$290
Operating Income (loss):	-\$53,577	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	401.47%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,413,445	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,192	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Astoria Village**

Unit Code: **029/010/32** County: **FULTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,344,054**

Equalized Assessed Valuation: **\$6,442,762**

Population: **1,180**

Employees:

Full Time: **3**

Part Time: **13**

Salaries Paid: **\$193,308**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$134.968	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$114	\$520	\$360
Revenue Collected During FY 11:	\$444.884	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$441.785	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$377	\$740	\$584
Per Capita Expenditures:	\$374	\$705	\$560
Revenues over (under) Expenditures:	\$3.099	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	31.25%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$138.067	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$117	\$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:	\$161.067	\$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:	\$1.053.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$892	\$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:	\$838,944	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$711	\$1,428	\$1,096
Revenue Collected During FY 11:	\$387,633	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$375,256	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$329	\$472	\$312
Per Capita Expenditures:	\$318	\$426	\$290
Operating Income (loss):	\$12,377	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	226.86%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$851,321	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$721	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Athens City**

Unit Code: **065/010/30**

County: **MENARD**

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,263,773

Equalized Assessed Valuation:

\$20,705,343

Population:

1,726

Employees:

Full Time:

8

Part Time:

6

Salaries Paid:

\$426,076

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$903,714	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$524	\$520	\$360
Revenue Collected During FY 11:	\$573,067	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$518,078	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$332	\$740	\$584
Per Capita Expenditures:	\$300	\$705	\$560
Revenues over (under) Expenditures:	\$54,989	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	185.05%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$958,703	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$555	\$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:	\$603,827	\$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:	\$5,482,857	\$8,583,251	\$2,594,486
Per Capita Debt:	\$3.177	\$1,301	\$617
General Obligation Debt over EAV:	0.39%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,901,099	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,681	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,140,701	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,316,842	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$661	\$472	\$312
Per Capita Expenditures:	\$763	\$426	\$290
Operating Income (loss):	-\$176,141	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	206.93%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,724,958	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,579	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Atkinson Village**

Unit Code: **037/025/32** County: **Henry**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,008,143**

Equalized Assessed Valuation: **\$12,205,138**

Population: **1,001**

Employees:

Full Time: **4**

Part Time: **25**

Salaries Paid: **\$175,880**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$512.674	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$512	\$520	\$360
Revenue Collected During FY 11:	\$613.179	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$369.439	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$613	\$740	\$584
Per Capita Expenditures:	\$369	\$705	\$560
Revenues over (under) Expenditures:	\$243.740	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	173.47%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$640.872	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$640	\$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:	\$10.130	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$56.296	\$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:	\$833.676	\$8,583,251	\$2,594,486
Per Capita Debt:	\$833	\$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:	\$295,579	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$295	\$1,428	\$1,096
Revenue Collected During FY 11:	\$349,386	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$263,226	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$349	\$472	\$312
Per Capita Expenditures:	\$263	\$426	\$290
Operating Income (loss):	\$86,160	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	165.63%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$435,983	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$436	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Atlanta City**

Unit Code: **054/010/30** County: **LOGAN**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$2,113,500**

Equalized Assessed Valuation: **\$20,117,897**

Population: **1,692**

Employees:

Full Time: **5**

Part Time: **1**

Salaries Paid: **\$287,725**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$37,090	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$22	\$520	\$360
Revenue Collected During FY 11:	\$678,519	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$607,544	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$401	\$740	\$584
Per Capita Expenditures:	\$359	\$705	\$560
Revenues over (under) Expenditures:	\$70,975	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	13.67%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$83,034	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$49	\$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:	\$70,289	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$67,255	\$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:	\$1.182.605	\$8,583,251	\$2,594,486
Per Capita Debt:	\$699	\$1,301	\$617
General Obligation Debt over EAV:	0.40%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,932,191	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,733	\$1,428	\$1,096
Revenue Collected During FY 11:	\$463,959	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$692,234	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$274	\$472	\$312
Per Capita Expenditures:	\$409	\$426	\$290
Operating Income (loss):	-\$228,275	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	399.89%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,768,187	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,636	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Atwood Village**

Unit Code: **074/010/32** County: **PIATT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$873,060**

Equalized Assessed Valuation: **\$10,759,530**

Population: **1,290**

Employees:

Full Time: **5**

Part Time: **17**

Salaries Paid: **\$251,672**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$224.152	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$174	\$520	\$360
Revenue Collected During FY 11:	\$527.928	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$350.978	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$409	\$740	\$584
Per Capita Expenditures:	\$272	\$705	\$560
Revenues over (under) Expenditures:	\$176.950	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	114.28%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$401.102	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$311	\$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:	\$199.423	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$201.679	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$73.597	\$8,583,251	\$2,594,486
Per Capita Debt:	\$57	\$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:	\$940,492	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$729	\$1,428	\$1,096
Revenue Collected During FY 11:	\$257,291	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$288,466	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$199	\$472	\$312
Per Capita Expenditures:	\$224	\$426	\$290
Operating Income (loss):	-\$31,175	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	315.23%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$909,317	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$705	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Auburn City**

Unit Code: **083/010/30** County: **SANGAMON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,075,000**

Equalized Assessed Valuation: **\$53,522,973**

Population: **4,317**

Employees:

Full Time: **30**

Part Time: **33**

Salaries Paid: **\$445,123**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$363.131	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$84	\$520	\$360
Revenue Collected During FY 11:	\$1.190.782	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$954.974	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$276	\$740	\$584
Per Capita Expenditures:	\$221	\$705	\$560
Revenues over (under) Expenditures:	\$235.808	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	62.72%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$598.939	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$139	\$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:	\$385.000	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$555.162	\$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:	\$2,746,792	\$8,583,251	\$2,594,486
Per Capita Debt:	\$636	\$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:	\$2,084,493	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$483	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,491,011	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,599,351	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$577	\$472	\$312
Per Capita Expenditures:	\$602	\$426	\$290
Operating Income (loss):	-\$108,340	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	76.02%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,976,153	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$458	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Augusta Village**

Unit Code: **034/010/32** County: **HANCOCK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$736,252**

Equalized Assessed Valuation: **\$3,270,053**

Population: **600**

Employees:

Full Time: **2**

Part Time: **6**

Salaries Paid: **\$79,340**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$339,564	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$566	\$670	\$454
Revenue Collected During FY 11:	\$217,643	\$229,354	\$114,958
Expenditures During FY 11:	\$215,928	\$213,573	\$105,876
Per Capita Revenue:	\$363	\$579	\$289
Per Capita Expenditures:	\$360	\$555	\$286
Revenues over (under) Expenditures:	\$1,715	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	158.93%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$343,177	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$572	\$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:	\$343,177	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$89,219	\$293,596	\$50,972
Per Capita Debt:	\$149	\$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:	\$922,185	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,537	\$2,114	\$837
Revenue Collected During FY 11:	\$320,518	\$200,254	\$87,964
Expenditures During FY 11:	\$243,925	\$193,235	\$93,439
Per Capita Revenue:	\$534	\$547	\$216
Per Capita Expenditures:	\$407	\$537	\$232
Operating Income (loss):	\$76,593	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	408.68%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$996,880	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,661	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Aurora City

Unit Code: 045/010/30 **County:** KANE

Fiscal Year End: 12/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$366,453,381

Equalized Assessed Valuation: \$3,598,534,505

Population: 197,899

Employees:

Full Time: 979

Part Time: 169

Salaries Paid: \$132,435,298

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$65,798,795	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$332	\$408	\$344
Revenue Collected During FY 11:	\$170,913,187	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$159,814,094	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$864	\$966	\$915
Per Capita Expenditures:	\$808	\$910	\$864
Revenues over (under) Expenditures:	\$11,099,093	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	45.42%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$72,591,788	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$367	\$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:	\$57,475,378	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$31,885,608	\$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:	\$331.062.000	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.673	\$1,447	\$1,211
General Obligation Debt over EAV:	4.31%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$178,834,127	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$904	\$1,281	\$1,058
Revenue Collected During FY 11:	\$32,664,695	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$31,309,510	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$165	\$347	\$255
Per Capita Expenditures:	\$158	\$343	\$253
Operating Income (loss):	\$1,355,185	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	586.86%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$183,741,528	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$928	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ava City**

Unit Code: 039/010/30

County: JACKSON

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$792,400

Equalized Assessed Valuation:

\$3,412,755

Population:

654

Employees:

Full Time:

4

Part Time:

11

Salaries Paid:

\$147,157

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$196,298	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$300	\$670	\$454
Revenue Collected During FY 11:	\$221,516	\$229,354	\$114,958
Expenditures During FY 11:	\$195,465	\$213,573	\$105,876
Per Capita Revenue:	\$339	\$579	\$289
Per Capita Expenditures:	\$299	\$555	\$286
Revenues over (under) Expenditures:	\$26,051	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	113.75%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$222,349	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$340	\$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:	\$27,835	\$43,930	\$
Total Unrestricted Net Assets:	\$225,541	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4.678	\$293,596	\$50,972
Per Capita Debt:	\$7	\$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:	\$190,068	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$291	\$2,114	\$837
Revenue Collected During FY 11:	\$236,786	\$200,254	\$87,964
Expenditures During FY 11:	\$186,552	\$193,235	\$93,439
Per Capita Revenue:	\$362	\$547	\$216
Per Capita Expenditures:	\$285	\$537	\$232
Operating Income (loss):	\$50,234	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	128.81%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$240,302	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$367	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Aviston Village**

Unit Code: 014/015/32 County: CLINTON

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,717,040

Equalized Assessed Valuation: \$33,680,579

Population: 1,945

Employees:

Full Time: 5

Part Time: 29

Salaries Paid: \$249,095

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$295.160	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$152	\$520	\$360
Revenue Collected During FY 11:	\$613.849	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$549.742	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$316	\$740	\$584
Per Capita Expenditures:	\$283	\$705	\$560
Revenues over (under) Expenditures:	\$64.107	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	77.90%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$428.267	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$220	\$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:	\$26.838	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$560.603	\$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:	\$1.119.613	\$8,583,251	\$2,594,486
Per Capita Debt:	\$576	\$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:	\$1,405,161	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$722	\$1,428	\$1,096
Revenue Collected During FY 11:	\$640,085	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$456,346	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$329	\$472	\$312
Per Capita Expenditures:	\$235	\$426	\$290
Operating Income (loss):	\$183,739	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	401.90%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,834,055	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$943	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Avon Village**

Unit Code: 029/015/32

County: FULTON

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,071,624

Equalized Assessed Valuation:

\$4,728,142

Population:

957

Employees:

Full Time:

1

Part Time:

10

Salaries Paid:

\$97,464

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:	\$204.435	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$214	\$670	\$454
Revenue Collected During FY 11:	\$268.113	\$229,354	\$114,958
Expenditures During FY 11:	\$277.467	\$213,573	\$105,876
Per Capita Revenue:	\$280	\$579	\$289
Per Capita Expenditures:	\$290	\$555	\$286
Revenues over (under) Expenditures:	-\$9.354	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	70.31%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$195.081	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$204	\$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:	\$80.713	\$43,930	\$
Total Unrestricted Net Assets:	\$46.851	\$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:	\$595.465	\$293,596	\$50,972
Per Capita Debt:	\$622	\$798	\$117
General Obligation Debt over EAV:	5.92%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,823,517	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,905	\$2,114	\$837
Revenue Collected During FY 11:	\$284,484	\$200,254	\$87,964
Expenditures During FY 11:	\$306,974	\$193,235	\$93,439
Per Capita Revenue:	\$297	\$547	\$216
Per Capita Expenditures:	\$321	\$537	\$232
Operating Income (loss):	-\$22,490	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	577.07%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,771,452	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,851	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Baldwin Village**

Unit Code: 079/010/32 County: RANDOLPH

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$590,964

Equalized Assessed Valuation: \$2,730,235

Population: 373

Employees:

Full Time: 1

Part Time: 4

Salaries Paid: \$89,279

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$326.154	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$874	\$670	\$454
Revenue Collected During FY 11:	\$233.065	\$229,354	\$114,958
Expenditures During FY 11:	\$180.837	\$213,573	\$105,876
Per Capita Revenue:	\$625	\$579	\$289
Per Capita Expenditures:	\$485	\$555	\$286
Revenues over (under) Expenditures:	\$52.228	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	209.24%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$378.382	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.014	\$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:	\$17.500	\$43,930	\$
Total Unrestricted Net Assets:	\$360.882	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$931.000	\$293,596	\$50,972
Per Capita Debt:	\$2.496	\$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:	\$2,188,402	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$5,867	\$2,114	\$837
Revenue Collected During FY 11:	\$292,690	\$200,254	\$87,964
Expenditures During FY 11:	\$219,148	\$193,235	\$93,439
Per Capita Revenue:	\$785	\$547	\$216
Per Capita Expenditures:	\$588	\$537	\$232
Operating Income (loss):	\$73,542	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1032.15%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,261,944	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$6,064	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Banner Village**

Unit Code: **029/020/32** County: **FULTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$77,440**

Equalized Assessed Valuation: **\$985,143**

Population: **149**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$17,189**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$61,886	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$415	\$670	\$454
Revenue Collected During FY 11:	\$31,220	\$229,354	\$114,958
Expenditures During FY 11:	\$34,613	\$213,573	\$105,876
Per Capita Revenue:	\$210	\$579	\$289
Per Capita Expenditures:	\$232	\$555	\$286
Revenues over (under) Expenditures:	-\$3,393	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	170.31%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$58,950	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$396	\$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:	\$58,950	\$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:	\$654,369	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$4,392	\$2,114	\$837
Revenue Collected During FY 11:	\$18,187	\$200,254	\$87,964
Expenditures During FY 11:	\$52,544	\$193,235	\$93,439
Per Capita Revenue:	\$122	\$547	\$216
Per Capita Expenditures:	\$353	\$537	\$232
Operating Income (loss):	-\$34,357	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1179.12%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$619,555	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$4,158	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Bannockburn Village**

Unit Code: **049/015/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,055,900**

Equalized Assessed Valuation: **\$178,665,669**

Population: **1,583**

Employees:

Full Time: **10**

Part Time: **9**

Salaries Paid: **\$989,901**

Blended Component Units

Number Submitted = 2

Special Service Area #1

Special Service Area #2

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,326,223	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$5.260	\$520	\$360
Revenue Collected During FY 11:	\$2,694,357	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,532,942	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.702	\$740	\$584
Per Capita Expenditures:	\$1.600	\$705	\$560
Revenues over (under) Expenditures:	\$161,415	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	335.09%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$8,487,638	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$5.362	\$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:	\$2,361,962	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$7,277,224	\$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:	\$6.662.037	\$8,583,251	\$2,594,486
Per Capita Debt:	\$4.208	\$1,301	\$617
General Obligation Debt over EAV:	2.88%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$9,251,062	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$5,844	\$1,428	\$1,096
Revenue Collected During FY 11:	\$992,486	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$924,485	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$627	\$472	\$312
Per Capita Expenditures:	\$584	\$426	\$290
Operating Income (loss):	\$68,001	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1008.03%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$9,319,063	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$5,887	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bardolph Village**

Unit Code: 062/010/32

County: MCDONOUGH

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$196,830

Equalized Assessed Valuation:

\$1,053,117

Population:

300

Employees:

Full Time:

2

Part Time:

Salaries Paid:

\$13,880

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$91.852	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$306	\$670	\$454
Revenue Collected During FY 11:	\$52.307	\$229,354	\$114,958
Expenditures During FY 11:	\$56.426	\$213,573	\$105,876
Per Capita Revenue:	\$174	\$579	\$289
Per Capita Expenditures:	\$188	\$555	\$286
Revenues over (under) Expenditures:	-\$4.119	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	154.55%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$87.204	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$291	\$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:	\$87.204	\$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:	\$21.000	\$293,596	\$50,972
Per Capita Debt:	\$70	\$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:	\$135,062	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$450	\$2,114	\$837
Revenue Collected During FY 11:	\$71,753	\$200,254	\$87,964
Expenditures During FY 11:	\$78,193	\$193,235	\$93,439
Per Capita Revenue:	\$239	\$547	\$216
Per Capita Expenditures:	\$261	\$537	\$232
Operating Income (loss):	-\$6,440	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	165.17%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$129,151	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$431	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Barrington Village**

Unit Code: **016/020/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,126,456**

Equalized Assessed Valuation: **\$670,645,364**

Population: **10,327**

Employees:

Full Time:	104
Part Time:	30
Salaries Paid:	\$9,507,945

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$10,134,743	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$981	\$520	\$360
Revenue Collected During FY 11:	\$16,343,396	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$15,057,819	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,583	\$740	\$584
Per Capita Expenditures:	\$1,458	\$705	\$560
Revenues over (under) Expenditures:	\$1,285,577	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	67.87%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$10,220,320	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$990	\$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:	\$1,173,494	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$17,856,572	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$28,456,544	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.756	\$1,301	\$617
General Obligation Debt over EAV:	0.70%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$27,694,210	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,682	\$1,428	\$1,096
Revenue Collected During FY 11:	\$7,152,301	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$7,165,222	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$693	\$472	\$312
Per Capita Expenditures:	\$694	\$426	\$290
Operating Income (loss):	-\$12,921	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	419.73%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$30,074,568	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,912	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Barrington Hills Village**

Unit Code: **016/025/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,762,000**

Equalized Assessed Valuation: **\$539,815,266**

Population: **4,209**

Employees:

Full Time: **34**

Part Time:

Salaries Paid: **\$2,566,701**

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:	\$2,072,120	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$492	\$520	\$360
Revenue Collected During FY 11:	\$8,196,712	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7,901,652	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,947	\$740	\$584
Per Capita Expenditures:	\$1,877	\$705	\$560
Revenues over (under) Expenditures:	\$295,060	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	29.96%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,367,180	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$562	\$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:	\$1,724,580	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$74,340	\$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:	\$1,800.114	\$8,583,251	\$2,594,486
Per Capita Debt:	\$428	\$1,301	\$617
General Obligation Debt over EAV:	0.33%	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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Barry City**

Unit Code: **075/010/30** County: **PIKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$833,774**

Equalized Assessed Valuation: **\$9,341,873**

Population: **1,300**

Employees:

Full Time: **7**

Part Time: **24**

Salaries Paid: **\$224,826**

Blended Component Units

Number Submitted = **1**
Barry Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$619,422	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$476	\$520	\$360
Revenue Collected During FY 11:	\$691,330	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$774,072	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$532	\$740	\$584
Per Capita Expenditures:	\$595	\$705	\$560
Revenues over (under) Expenditures:	-\$82,742	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	69.33%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$536,680	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$413	\$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:	\$203,135	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$333,545	\$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:	\$678.932	\$8,583,251	\$2,594,486
Per Capita Debt:	\$522	\$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:	\$696,964	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$536	\$1,428	\$1,096
Revenue Collected During FY 11:	\$713,431	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$345,791	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$549	\$472	\$312
Per Capita Expenditures:	\$266	\$426	\$290
Operating Income (loss):	\$367,640	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	307.87%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,064,604	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$819	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bartelso Village**

Unit Code: **014/020/32** County: **CLINTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$539,800**

Equalized Assessed Valuation: **\$8,637,742**

Population: **595**

Employees:

Full Time: **1**

Part Time: **12**

Salaries Paid: **\$50,255**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$149,668	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$252	\$670	\$454
Revenue Collected During FY 11:	\$138,338	\$229,354	\$114,958
Expenditures During FY 11:	\$127,585	\$213,573	\$105,876
Per Capita Revenue:	\$233	\$579	\$289
Per Capita Expenditures:	\$214	\$555	\$286
Revenues over (under) Expenditures:	\$10,753	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	125.74%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$160,421	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$270	\$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:	\$160,421	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$535.845	\$293,596	\$50,972
Per Capita Debt:	\$901	\$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:	\$453,497	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$762	\$2,114	\$837
Revenue Collected During FY 11:	\$134,255	\$200,254	\$87,964
Expenditures During FY 11:	\$180,386	\$193,235	\$93,439
Per Capita Revenue:	\$226	\$547	\$216
Per Capita Expenditures:	\$303	\$537	\$232
Operating Income (loss):	-\$46,131	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	225.83%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$407,366	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$685	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Bartlett Village**

Unit Code: **016/030/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$50,721,582**

Equalized Assessed Valuation: **\$1,301,410,703**

Population: **41,208**

Employees:

Full Time:	166
Part Time:	115
Salaries Paid:	\$13,969,838

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$12,462,802	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$302	\$408	\$344
Revenue Collected During FY 11:	\$20,521,007	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$20,425,439	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$498	\$966	\$915
Per Capita Expenditures:	\$496	\$910	\$864
Revenues over (under) Expenditures:	\$95,568	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	63.48%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$12,966,075	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$315	\$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:	\$7,635,354	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$13,975,810	\$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:	\$46.618.898	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.131	\$1,447	\$1,211
General Obligation Debt over EAV:	1.13%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$56,365,462	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,368	\$1,281	\$1,058
Revenue Collected During FY 11:	\$11,552,606	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$13,716,737	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$280	\$347	\$255
Per Capita Expenditures:	\$333	\$343	\$253
Operating Income (loss):	-\$2,164,131	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	396.15%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$54,339,081	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,319	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Bartonville Village**

Unit Code: **072/010/32** County: **PEORIA**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,790,105**

Equalized Assessed Valuation: **\$92,489,876**

Population: **6,310**

Employees:

Full Time: **23**

Part Time: **2**

Salaries Paid: **\$1,329,043**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,983,599	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$473	\$520	\$360
Revenue Collected During FY 11:	\$5,342,841	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,622,738	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$847	\$740	\$584
Per Capita Expenditures:	\$891	\$705	\$560
Revenues over (under) Expenditures:	-\$279,897	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	48.09%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,703,702	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$428	\$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:	\$2,053,511	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$650,461	\$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:	\$534.985	\$8,583,251	\$2,594,486
Per Capita Debt:	\$85	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Basco Village**

Unit Code: 034/015/32

County: HANCOCK

Fiscal Year End:

4/18/2011

Accounting Method:

Cash

Appropriation or Budget:

\$25,000

Equalized Assessed Valuation:

\$445,240

Population:

98

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:	\$148,916	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.520	\$670	\$454
Revenue Collected During FY 11:	\$22,749	\$229,354	\$114,958
Expenditures During FY 11:	\$23,859	\$213,573	\$105,876
Per Capita Revenue:	\$232	\$579	\$289
Per Capita Expenditures:	\$243	\$555	\$286
Revenues over (under) Expenditures:	-\$1,110	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	619.50%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$147,806	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.508	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$147,806	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Batavia City**

Unit Code: **045/015/30** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$75,444,059**

Equalized Assessed Valuation: **\$1,067,923,536**

Population: **26,045**

Employees:

Full Time:	156
Part Time:	58
Salaries Paid:	\$14,170,538

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:	\$16,322,515	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$627	\$408	\$344
Revenue Collected During FY 11:	\$24,478,995	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$22,099,805	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$940	\$966	\$915
Per Capita Expenditures:	\$849	\$910	\$864
Revenues over (under) Expenditures:	\$2,379,190	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	77.88%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$17,212,336	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$661	\$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:	\$4,368,391	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$15,556,352	\$4,803,365	\$9,476,133



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$54,805,872	\$80,093,952	\$52,112,479
Per Capita Debt:	\$2.104	\$1,447	\$1,211
General Obligation Debt over EAV:	0.23%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$87,376,846	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$3,355	\$1,281	\$1,058
Revenue Collected During FY 11:	\$46,827,108	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$43,971,673	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$1,798	\$347	\$255
Per Capita Expenditures:	\$1,688	\$343	\$253
Operating Income (loss):	\$2,855,435	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	205.21%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$90,232,281	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$3,464	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Batchtown Village**

Unit Code: **007/010/32** County: **CALHOUN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$145,750**

Equalized Assessed Valuation: **\$2,360,799**

Population: **212**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$9,372**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$258.165	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.218	\$670	\$454
Revenue Collected During FY 11:	\$52.948	\$229,354	\$114,958
Expenditures During FY 11:	\$44.111	\$213,573	\$105,876
Per Capita Revenue:	\$250	\$579	\$289
Per Capita Expenditures:	\$208	\$555	\$286
Revenues over (under) Expenditures:	\$8.837	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	591.38%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$260.862	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.230	\$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:	\$260.862	\$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:	\$71,119	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$335	\$2,114	\$837
Revenue Collected During FY 11:	\$45,115	\$200,254	\$87,964
Expenditures During FY 11:	\$47,849	\$193,235	\$93,439
Per Capita Revenue:	\$213	\$547	\$216
Per Capita Expenditures:	\$226	\$537	\$232
Operating Income (loss):	-\$2,734	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	155.75%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$74,525	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$352	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bath Village**

Unit Code: **060/010/32** County: **MASON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$148,305**

Equalized Assessed Valuation: **\$1,314,213**

Population: **310**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$21,117**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$45,849	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$148	\$670	\$454
Revenue Collected During FY 11:	\$91,851	\$229,354	\$114,958
Expenditures During FY 11:	\$66,333	\$213,573	\$105,876
Per Capita Revenue:	\$296	\$579	\$289
Per Capita Expenditures:	\$214	\$555	\$286
Revenues over (under) Expenditures:	\$25,518	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	107.59%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$71,367	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$230	\$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:	\$2,872	\$43,930	\$
Total Unrestricted Net Assets:	\$68,495	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,074,654	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$6,692	\$2,114	\$837
Revenue Collected During FY 11:	\$40,568	\$200,254	\$87,964
Expenditures During FY 11:	\$92,760	\$193,235	\$93,439
Per Capita Revenue:	\$131	\$547	\$216
Per Capita Expenditures:	\$299	\$537	\$232
Operating Income (loss):	-\$52,192	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	2180.32%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,022,462	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$6,524	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Baylis Village**

Unit Code: **075/015/32**

County: **PIKE**

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$82,901

Equalized Assessed Valuation:

\$551,905

Population:

240

Employees:

Full Time:

1

Part Time:

1

Salaries Paid:

\$16,760

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$48,736	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$203	\$670	\$454
Revenue Collected During FY 11:	\$65,095	\$229,354	\$114,958
Expenditures During FY 11:	\$53,481	\$213,573	\$105,876
Per Capita Revenue:	\$271	\$579	\$289
Per Capita Expenditures:	\$223	\$555	\$286
Revenues over (under) Expenditures:	\$11,614	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	112.84%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$60,350	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$251	\$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:	\$6,823	\$43,930	\$
Total Unrestricted Net Assets:	\$53,527	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$103.936	\$293,596	\$50,972
Per Capita Debt:	\$433	\$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:	\$200,315	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$835	\$2,114	\$837
Revenue Collected During FY 11:	\$49,431	\$200,254	\$87,964
Expenditures During FY 11:	\$51,485	\$193,235	\$93,439
Per Capita Revenue:	\$206	\$547	\$216
Per Capita Expenditures:	\$215	\$537	\$232
Operating Income (loss):	-\$2,054	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	385.08%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$198,261	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$826	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Beach Park Village**

Unit Code: **049/017/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,658,401**

Equalized Assessed Valuation: **\$266,039,792**

Population: **13,638**

Employees:

Full Time: **15**

Part Time: **6**

Salaries Paid: **\$916,630**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,517,416	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$405	\$520	\$360
Revenue Collected During FY 11:	\$3,011,602	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,142,717	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$221	\$740	\$584
Per Capita Expenditures:	\$230	\$705	\$560
Revenues over (under) Expenditures:	-\$131,115	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	174.46%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,482,781	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$402	\$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:	\$606,774	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,277,936	\$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:	\$3.045.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$223	\$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:	\$13,637,733	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,000	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,446,147	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,395,039	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$106	\$472	\$312
Per Capita Expenditures:	\$102	\$426	\$290
Operating Income (loss):	\$51,108	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	993.56%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$13,860,504	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,016	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Beardstown City**

Unit Code: **009/020/30** County: **CASS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$14,182,824**

Equalized Assessed Valuation: **\$30,384,564**

Population: **6,100**

Employees:

Full Time: **45**

Part Time: **30**

Salaries Paid: **\$1,860,299**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,719,197	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$446	\$520	\$360
Revenue Collected During FY 11:	\$4,316,880	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,341,520	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$708	\$740	\$584
Per Capita Expenditures:	\$712	\$705	\$560
Revenues over (under) Expenditures:	-\$24,640	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	62.06%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,694,557	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$442	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$2,694,557	\$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:	\$7,473,379	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.225	\$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:	\$6,675,472	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,094	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,052,354	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$897,196	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$336	\$472	\$312
Per Capita Expenditures:	\$147	\$426	\$290
Operating Income (loss):	\$1,155,158	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	872.79%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$7,830,630	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,284	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Beaverville Village**

Unit Code: **038/015/32** County: **IROQUOIS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$317,750**

Equalized Assessed Valuation: **\$2,269,520**

Population: **278**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$23,675**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$377.178	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.357	\$670	\$454
Revenue Collected During FY 11:	\$88.275	\$229,354	\$114,958
Expenditures During FY 11:	\$56.451	\$213,573	\$105,876
Per Capita Revenue:	\$318	\$579	\$289
Per Capita Expenditures:	\$203	\$555	\$286
Revenues over (under) Expenditures:	\$31.824	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	724.53%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$409.002	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.471	\$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:	\$409.002	\$145,523	\$100,546



FISCAL YEAR 2011

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:	\$127,128	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$457	\$2,114	\$837
Revenue Collected During FY 11:	\$56,558	\$200,254	\$87,964
Expenditures During FY 11:	\$65,583	\$193,235	\$93,439
Per Capita Revenue:	\$203	\$547	\$216
Per Capita Expenditures:	\$236	\$537	\$232
Operating Income (loss):	-\$9,025	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	180.08%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$118,103	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$425	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Beckemeyer Village**

Unit Code: **014/025/32** County: **CLINTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$336,550**

Equalized Assessed Valuation: **\$10,017,579**

Population: **1,082**

Employees:

Full Time: **4**

Part Time: **9**

Salaries Paid: **\$142,407**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$217.101	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$201	\$520	\$360
Revenue Collected During FY 11:	\$291.862	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$280.359	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$270	\$740	\$584
Per Capita Expenditures:	\$259	\$705	\$560
Revenues over (under) Expenditures:	\$11.503	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	81.54%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$228.604	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$211	\$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:	\$228.604	\$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:	\$2,718,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2,512	\$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:	\$3,029,069	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,800	\$1,428	\$1,096
Revenue Collected During FY 11:	\$387,374	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$547,758	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$358	\$472	\$312
Per Capita Expenditures:	\$506	\$426	\$290
Operating Income (loss):	-\$160,384	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	523.71%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,868,685	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,651	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Beecher Village**

Unit Code: **099/010/32** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,877,694**

Equalized Assessed Valuation: **\$121,238,766**

Population: **4,359**

Employees:

Full Time: **19**

Part Time: **20**

Salaries Paid: **\$1,127,891**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,982,493	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$455	\$520	\$360
Revenue Collected During FY 11:	\$2,686,945	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,313,278	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$616	\$740	\$584
Per Capita Expenditures:	\$531	\$705	\$560
Revenues over (under) Expenditures:	\$373,667	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	40.29%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$932,090	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$214	\$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:	\$850,723	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$973,477	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,644,876	\$8,583,251	\$2,594,486
Per Capita Debt:	\$836	\$1,301	\$617
General Obligation Debt over EAV:	0.89%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$13,422,683	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,079	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,503,742	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,585,026	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$345	\$472	\$312
Per Capita Expenditures:	\$364	\$426	\$290
Operating Income (loss):	-\$81,284	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	834.65%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$13,229,494	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,035	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Beecher City City**

Unit Code: **025/015/30** County: **EFFINGHAM**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$445,700**

Equalized Assessed Valuation: **\$2,195,332**

Population: **521**

Employees:

Full Time: **2**

Part Time: **9**

Salaries Paid: **\$60,256**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$137,518	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$264	\$670	\$454
Revenue Collected During FY 11:	\$115,367	\$229,354	\$114,958
Expenditures During FY 11:	\$100,704	\$213,573	\$105,876
Per Capita Revenue:	\$221	\$579	\$289
Per Capita Expenditures:	\$193	\$555	\$286
Revenues over (under) Expenditures:	\$14,663	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	155.16%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$156,256	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$300	\$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:	\$6,132	\$43,930	\$
Total Unrestricted Net Assets:	\$150,124	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$770,493	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,479	\$2,114	\$837
Revenue Collected During FY 11:	\$162,303	\$200,254	\$87,964
Expenditures During FY 11:	\$189,318	\$193,235	\$93,439
Per Capita Revenue:	\$312	\$547	\$216
Per Capita Expenditures:	\$363	\$537	\$232
Operating Income (loss):	-\$27,015	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	390.56%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$739,403	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,419	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Belgium Village**

Unit Code: **092/020/32** County: **VERMILION**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$100,900**

Equalized Assessed Valuation: **\$1,703,000**

Population: **459**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$35,630**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,938	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$15	\$670	\$454
Revenue Collected During FY 11:	\$126.853	\$229,354	\$114,958
Expenditures During FY 11:	\$94.285	\$213,573	\$105,876
Per Capita Revenue:	\$276	\$579	\$289
Per Capita Expenditures:	\$205	\$555	\$286
Revenues over (under) Expenditures:	\$32.568	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	41.90%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$39.506	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$86	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$39.506	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Belknap Village**

Unit Code: **044/010/32** County: **JOHNSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$670,800**

Equalized Assessed Valuation: **\$274,120**

Population: **104**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$14,750**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$85.656	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$824	\$670	\$454
Revenue Collected During FY 11:	\$33.189	\$229,354	\$114,958
Expenditures During FY 11:	\$35.679	\$213,573	\$105,876
Per Capita Revenue:	\$319	\$579	\$289
Per Capita Expenditures:	\$343	\$555	\$286
Revenues over (under) Expenditures:	-\$2.490	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	233.10%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$83.166	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$800	\$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:	\$41.837	\$43,930	\$
Total Unrestricted Net Assets:	\$41.329	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$98,000	\$293,596	\$50,972
Per Capita Debt:	\$942	\$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:	\$462,448	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$4,447	\$2,114	\$837
Revenue Collected During FY 11:	\$99,319	\$200,254	\$87,964
Expenditures During FY 11:	\$108,044	\$193,235	\$93,439
Per Capita Revenue:	\$955	\$547	\$216
Per Capita Expenditures:	\$1,039	\$537	\$232
Operating Income (loss):	-\$8,725	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	419.94%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$453,723	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$4,363	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Belle Prairie City**

Unit Code: **033/010/30** County: **HAMILTON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$2,900**

Equalized Assessed Valuation: **\$251,172**

Population: **60**

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:	\$63.857	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.064	\$670	\$454
Revenue Collected During FY 11:	\$8.482	\$229,354	\$114,958
Expenditures During FY 11:	\$2.022	\$213,573	\$105,876
Per Capita Revenue:	\$141	\$579	\$289
Per Capita Expenditures:	\$34	\$555	\$286
Revenues over (under) Expenditures:	\$6.460	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	3477.65%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$70.318	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.172	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$20.474	\$3,233	\$
Total Unreserved Funds:	\$49.845	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Belle Rive Village**

Unit Code: **041/010/32** County: **JEFFERSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$756,946**

Equalized Assessed Valuation: **\$1,924,665**

Population: **371**

Employees:

Full Time: **3**

Part Time: **8**

Salaries Paid: **\$104,137**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$167,965	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$453	\$670	\$454
Revenue Collected During FY 11:	\$79,969	\$229,354	\$114,958
Expenditures During FY 11:	\$73,511	\$213,573	\$105,876
Per Capita Revenue:	\$216	\$579	\$289
Per Capita Expenditures:	\$198	\$555	\$286
Revenues over (under) Expenditures:	\$6,458	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	237.27%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$174,423	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$470	\$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:	\$174,423	\$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:	\$680.000	\$293,596	\$50,972
Per Capita Debt:	\$1.833	\$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:	\$2,314,385	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$6,238	\$2,114	\$837
Revenue Collected During FY 11:	\$437,258	\$200,254	\$87,964
Expenditures During FY 11:	\$455,739	\$193,235	\$93,439
Per Capita Revenue:	\$1,179	\$547	\$216
Per Capita Expenditures:	\$1,228	\$537	\$232
Operating Income (loss):	-\$18,481	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	503.78%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,295,904	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$6,188	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Belleville City**

Unit Code: **088/015/30** County: **ST. CLAIR**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$102,962,638**

Equalized Assessed Valuation: **\$437,646,688**

Population: **44,478**

Employees:

Full Time: **333**

Part Time: **45**

Salaries Paid: **\$18,799,434**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$16,105,935	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$362	\$408	\$344
Revenue Collected During FY 11:	\$51,263,692	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$50,921,577	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,153	\$966	\$915
Per Capita Expenditures:	\$1,145	\$910	\$864
Revenues over (under) Expenditures:	\$342,115	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	41.45%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$21,106,189	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$475	\$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:	\$5,175,505	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$30,043,094	\$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:	\$64,973,294	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.461	\$1,447	\$1,211
General Obligation Debt over EAV:	4.97%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$31,903,236	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$717	\$1,281	\$1,058
Revenue Collected During FY 11:	\$7,091,976	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$5,930,311	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$159	\$347	\$255
Per Capita Expenditures:	\$133	\$343	\$253
Operating Income (loss):	\$1,161,665	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	553.14%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$32,802,998	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$738	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Bellevue Village**

Unit Code: **072/015/32** County: **PEORIA**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$962,900**

Equalized Assessed Valuation: **\$24,949,632**

Population: **1,825**

Employees:

Full Time: **2**

Part Time: **14**

Salaries Paid: **\$92,108**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,022,741	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$560	\$520	\$360
Revenue Collected During FY 11:	\$607,372	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$437,816	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$333	\$740	\$584
Per Capita Expenditures:	\$240	\$705	\$560
Revenues over (under) Expenditures:	\$169,556	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	272.33%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,192,297	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$653	\$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:	\$186,451	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,005,846	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bellflower Village**

Unit Code: **064/020/32** County: **MCLEAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$199,975**

Equalized Assessed Valuation: **\$2,966,620**

Population: **357**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$26,213**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$42,599	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$119	\$670	\$454
Revenue Collected During FY 11:	\$95,099	\$229,354	\$114,958
Expenditures During FY 11:	\$91,271	\$213,573	\$105,876
Per Capita Revenue:	\$266	\$579	\$289
Per Capita Expenditures:	\$256	\$555	\$286
Revenues over (under) Expenditures:	\$3,828	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	50.87%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$46,427	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$130	\$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:	\$913	\$43,930	\$
Total Unrestricted Net Assets:	\$45,514	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$62,500	\$293,596	\$50,972
Per Capita Debt:	\$175	\$798	\$117
General Obligation Debt over EAV:	2.11%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$44,498	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$125	\$2,114	\$837
Revenue Collected During FY 11:	\$39,458	\$200,254	\$87,964
Expenditures During FY 11:	\$38,229	\$193,235	\$93,439
Per Capita Revenue:	\$111	\$547	\$216
Per Capita Expenditures:	\$107	\$537	\$232
Operating Income (loss):	\$1,229	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	119.61%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$45,727	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$128	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bellmont Village**

Unit Code: **093/015/32** County: **WABASH**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$141,000**

Equalized Assessed Valuation: **\$1,374,603**

Population: **297**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$19,330**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$192,328	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$648	\$670	\$454
Revenue Collected During FY 11:	\$68,432	\$229,354	\$114,958
Expenditures During FY 11:	\$46,689	\$213,573	\$105,876
Per Capita Revenue:	\$230	\$579	\$289
Per Capita Expenditures:	\$157	\$555	\$286
Revenues over (under) Expenditures:	\$21,743	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	458.50%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$214,071	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$721	\$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:	\$220,457	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$321.000	\$293,596	\$50,972
Per Capita Debt:	\$1.081	\$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:	\$323,296	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,089	\$2,114	\$837
Revenue Collected During FY 11:	\$66,453	\$200,254	\$87,964
Expenditures During FY 11:	\$92,497	\$193,235	\$93,439
Per Capita Revenue:	\$224	\$547	\$216
Per Capita Expenditures:	\$311	\$537	\$232
Operating Income (loss):	-\$26,044	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	321.36%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$297,252	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,001	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Bellwood Village**

Unit Code: **016/040/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,986,157**

Equalized Assessed Valuation: **\$262,646,730**

Population: **19,156**

Employees:

Full Time:	121
Part Time:	100
Salaries Paid:	\$9,246,247

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,140,786	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$164	\$520	\$360
Revenue Collected During FY 11:	\$23,863,709	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$22,937,582	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,246	\$740	\$584
Per Capita Expenditures:	\$1,197	\$705	\$560
Revenues over (under) Expenditures:	\$926,127	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	15.35%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,519,820	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$184	\$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:	\$4,519,094	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$3,836,361	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$95,970,042	\$8,583,251	\$2,594,486
Per Capita Debt:	\$5.010	\$1,301	\$617
General Obligation Debt over EAV:	20.55%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	-\$3,718,802	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	-\$194	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,768,454	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$7,943,671	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$301	\$472	\$312
Per Capita Expenditures:	\$415	\$426	\$290
Operating Income (loss):	-\$2,175,217	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	-65.82%	411.72%	349.23%
Ending Retained Earnings for FY 11:	-\$5,228,513	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	-\$273	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Belvidere City**

Unit Code: **004/010/30** County: **BOONE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,655,698**

Equalized Assessed Valuation: **\$395,816,101**

Population: **25,585**

Employees:

Full Time:	163
Part Time:	10
Salaries Paid:	\$8,473,941

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,291,668	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$168	\$408	\$344
Revenue Collected During FY 11:	\$15,877,411	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$14,031,417	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$621	\$966	\$915
Per Capita Expenditures:	\$548	\$910	\$864
Revenues over (under) Expenditures:	\$1,845,994	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	47.78%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$6,703,743	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$262	\$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:	\$	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$3,512,867	\$4,803,365	\$9,476,133



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$11,479,698	\$80,093,952	\$52,112,479
Per Capita Debt:	\$449	\$1,447	\$1,211
General Obligation Debt over EAV:	0.35%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$36,212,731	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,415	\$1,281	\$1,058
Revenue Collected During FY 11:	\$6,264,844	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$5,317,784	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$245	\$347	\$255
Per Capita Expenditures:	\$208	\$343	\$253
Operating Income (loss):	\$947,060	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	720.68%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$38,323,981	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,498	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Bement Village**

Unit Code: **074/015/32** County: **PIATT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,732,450**

Equalized Assessed Valuation: **\$16,325,170**

Population: **1,730**

Employees:

Full Time: **3**

Part Time: **18**

Salaries Paid: **\$183,081**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$741,932	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$429	\$520	\$360
Revenue Collected During FY 11:	\$551,927	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$503,938	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$319	\$740	\$584
Per Capita Expenditures:	\$291	\$705	\$560
Revenues over (under) Expenditures:	\$47,989	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	156.75%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$789,921	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$457	\$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:	\$231,897	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$558,024	\$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:	\$200.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$116	\$1,301	\$617
General Obligation Debt over EAV:	1.23%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,013,507	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,164	\$1,428	\$1,096
Revenue Collected During FY 11:	\$473,371	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$417,641	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$274	\$472	\$312
Per Capita Expenditures:	\$241	\$426	\$290
Operating Income (loss):	\$55,730	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	495.46%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,069,237	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,196	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Benld City**

Unit Code: **056/010/30** County: **MACOUPIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,723,000**

Equalized Assessed Valuation: **\$10,204,872**

Population: **1,556**

Employees:

Full Time: **8**

Part Time: **21**

Salaries Paid: **\$260,834**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$313.910	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$202	\$520	\$360
Revenue Collected During FY 11:	\$709.822	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$728.826	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$456	\$740	\$584
Per Capita Expenditures:	\$468	\$705	\$560
Revenues over (under) Expenditures:	-\$19.004	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	45.64%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$332.623	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$214	\$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:	\$349.174	\$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:	\$275.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$177	\$1,301	\$617
General Obligation Debt over EAV:	2.69%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,386,323	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,534	\$1,428	\$1,096
Revenue Collected During FY 11:	\$525,059	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$400,018	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$337	\$472	\$312
Per Capita Expenditures:	\$257	\$426	\$290
Operating Income (loss):	\$125,041	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	619.46%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,477,959	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,593	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Bensenville Village**

Unit Code: **022/015/32** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$77,533,210**

Equalized Assessed Valuation: **\$678,182,726**

Population: **18,352**

Employees:

Full Time: **105**

Part Time: **106**

Salaries Paid: **\$8,179,196**

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:	\$9,000,236	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$490	\$520	\$360
Revenue Collected During FY 11:	\$20,372,646	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$16,203,067	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,110	\$740	\$584
Per Capita Expenditures:	\$883	\$705	\$560
Revenues over (under) Expenditures:	\$4,169,579	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	74.72%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$12,106,371	\$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:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,645,165	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,515,444	\$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:	\$70,911,115	\$8,583,251	\$2,594,486
Per Capita Debt:	\$3.864	\$1,301	\$617
General Obligation Debt over EAV:	0.35%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$64,384,234	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,508	\$1,428	\$1,096
Revenue Collected During FY 11:	\$10,715,424	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$9,944,487	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$584	\$472	\$312
Per Capita Expenditures:	\$542	\$426	\$290
Operating Income (loss):	\$770,937	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	645.37%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$64,179,152	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,497	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Benson Village**

Unit Code: **102/015/32** County: **WOODFORD**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$346,561**

Equalized Assessed Valuation: **\$7,239,810**

Population: **408**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$31,701**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$172,720	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$423	\$670	\$454
Revenue Collected During FY 11:	\$102,432	\$229,354	\$114,958
Expenditures During FY 11:	\$124,336	\$213,573	\$105,876
Per Capita Revenue:	\$251	\$579	\$289
Per Capita Expenditures:	\$305	\$555	\$286
Revenues over (under) Expenditures:	-\$21,904	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	121.30%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$150,816	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$370	\$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:	\$72,924	\$43,930	\$
Total Unrestricted Net Assets:	\$77,892	\$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:	\$147,346	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$361	\$2,114	\$837
Revenue Collected During FY 11:	\$110,363	\$200,254	\$87,964
Expenditures During FY 11:	\$61,503	\$193,235	\$93,439
Per Capita Revenue:	\$270	\$547	\$216
Per Capita Expenditures:	\$151	\$537	\$232
Operating Income (loss):	\$48,860	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	319.02%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$196,206	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$481	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Bentley Village

Unit Code: 034/020/32 County: HANCOCK

Fiscal Year End: 6/30/2011

Accounting Method: Cash

Appropriation or Budget: \$21,515

Equalized Assessed Valuation: \$375,584

Population: 35

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 11:	\$36,419	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.041	\$670	\$454
Revenue Collected During FY 11:	\$8.032	\$229,354	\$114,958
Expenditures During FY 11:	\$2,478	\$213,573	\$105,876
Per Capita Revenue:	\$229	\$579	\$289
Per Capita Expenditures:	\$71	\$555	\$286
Revenues over (under) Expenditures:	\$5,554	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	1693.83%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$41,973	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,199	\$701	\$460

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$2,952	\$3,233	\$
Total Unreserved Funds:	\$39,022	\$25,142	\$

Net Assets

	Amounts	Averages	Medians
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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Benton City**

Unit Code: 028/010/30

County: FRANKLIN

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,574,664

Equalized Assessed Valuation:

\$51,367,550

Population:

6,910

Employees:

Full Time:

43

Part Time:

28

Salaries Paid:

\$2,171,601

Blended Component Units

Number Submitted = 2

Airport

Youth Center

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,603,916	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$377	\$520	\$360
Revenue Collected During FY 11:	\$4,420,586	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,178,403	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$640	\$740	\$584
Per Capita Expenditures:	\$605	\$705	\$560
Revenues over (under) Expenditures:	\$242,183	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	67.28%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,811,227	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$407	\$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:	\$891,492	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,402,214	\$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:	\$857.495	\$8,583,251	\$2,594,486
Per Capita Debt:	\$124	\$1,301	\$617
General Obligation Debt over EAV:	0.87%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$7,948,049	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,150	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,307,699	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,217,281	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$334	\$472	\$312
Per Capita Expenditures:	\$321	\$426	\$290
Operating Income (loss):	\$90,418	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	362.78%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,043,899	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,164	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Berkeley Village**

Unit Code: **016/045/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,023,045**

Equalized Assessed Valuation: **\$132,564,233**

Population: **5,209**

Employees:

Full Time: **30**

Part Time: **71**

Salaries Paid: **\$2,910,460**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,539,845	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$872	\$520	\$360
Revenue Collected During FY 11:	\$5,971,384	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,897,026	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,146	\$740	\$584
Per Capita Expenditures:	\$940	\$705	\$560
Revenues over (under) Expenditures:	\$1,074,358	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	110.56%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,414,203	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,039	\$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:	\$2,362,903	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$7,561,120	\$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:	\$2,180,440	\$8,583,251	\$2,594,486
Per Capita Debt:	\$419	\$1,301	\$617
General Obligation Debt over EAV:	1.35%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,613,347	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$502	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,952,803	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,552,228	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$375	\$472	\$312
Per Capita Expenditures:	\$298	\$426	\$290
Operating Income (loss):	\$400,575	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	194.17%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,013,922	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$579	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Berlin Village**

Unit Code: **083/015/32**

County: **SANGAMON**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash

Appropriation or Budget:

\$27,015

Equalized Assessed Valuation:

\$924,888

Population:

149

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$6,300

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$119,980	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$805	\$670	\$454
Revenue Collected During FY 11:	\$47,684	\$229,354	\$114,958
Expenditures During FY 11:	\$42,823	\$213,573	\$105,876
Per Capita Revenue:	\$320	\$579	\$289
Per Capita Expenditures:	\$287	\$555	\$286
Revenues over (under) Expenditures:	\$4,861	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	291.53%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$124,841	\$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:	\$	\$25,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$124,841	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Berwyn City**

Unit Code: **016/050/30** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$94,654,318**

Equalized Assessed Valuation: **\$1,189,028,282**

Population: **56,657**

Employees:

Full Time:	351
Part Time:	269
Salaries Paid:	\$26,396,370

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$23,683,966	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$418	\$408	\$344
Revenue Collected During FY 11:	\$60,195,546	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$65,852,054	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1.062	\$966	\$915
Per Capita Expenditures:	\$1.162	\$910	\$864
Revenues over (under) Expenditures:	-\$5,656,508	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	32.07%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$21,121,978	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$373	\$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:	\$14,690,665	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$19,438,748	\$4,803,365	\$9,476,133



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$118,430,004	\$80,093,952	\$52,112,479
Per Capita Debt:	\$2.090	\$1,447	\$1,211
General Obligation Debt over EAV:	8.18%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$47,690,203	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$842	\$1,281	\$1,058
Revenue Collected During FY 11:	\$6,464,750	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$11,708,159	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$114	\$347	\$255
Per Capita Expenditures:	\$207	\$343	\$253
Operating Income (loss):	-\$5,243,409	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	364.48%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$42,673,960	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$753	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Bethalto Village**

Unit Code: **057/020/32** County: **MADISON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,341,400**

Equalized Assessed Valuation: **\$143,625,340**

Population: **10,648**

Employees:

Full Time: **53**

Part Time: **9**

Salaries Paid: **\$3,355,849**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,255,532	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$118	\$520	\$360
Revenue Collected During FY 11:	\$5,147,787	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,905,619	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$483	\$740	\$584
Per Capita Expenditures:	\$555	\$705	\$560
Revenues over (under) Expenditures:	-\$757,832	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	15.84%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$935,437	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$88	\$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:	\$2,370,653	\$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:	\$5,541,742	\$8,583,251	\$2,594,486
Per Capita Debt:	\$520	\$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:	\$5,343,990	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$502	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,040,228	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,784,705	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$379	\$472	\$312
Per Capita Expenditures:	\$355	\$426	\$290
Operating Income (loss):	\$255,523	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	145.99%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,525,353	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$519	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Bethany Village**

Unit Code: **070/015/32** County: **MOULTRIE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,055,250**

Equalized Assessed Valuation: **\$11,890,423**

Population: **1,225**

Employees:

Full Time: **8**

Part Time: **17**

Salaries Paid: **\$307,149**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$318.272	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$260	\$520	\$360
Revenue Collected During FY 11:	\$327.568	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$315.040	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$267	\$740	\$584
Per Capita Expenditures:	\$257	\$705	\$560
Revenues over (under) Expenditures:	\$12.528	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	105.00%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$330.800	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$270	\$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:	\$379.403	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$48.603	\$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:	\$2,764,170	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,256	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,570,959	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,694,142	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,282	\$472	\$312
Per Capita Expenditures:	\$1,383	\$426	\$290
Operating Income (loss):	-\$123,183	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	155.89%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,640,987	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,156	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Big Rock Village**

Unit Code: **045/010/32** County: **KANE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$614,500**

Equalized Assessed Valuation: **\$34,035,512**

Population: **735**

Employees:

Full Time: **1**

Part Time: **20**

Salaries Paid: **\$63,143**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$187,767	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$255	\$670	\$454
Revenue Collected During FY 11:	\$335,098	\$229,354	\$114,958
Expenditures During FY 11:	\$210,562	\$213,573	\$105,876
Per Capita Revenue:	\$456	\$579	\$289
Per Capita Expenditures:	\$286	\$555	\$286
Revenues over (under) Expenditures:	\$124,536	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	131.84%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$277,603	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$378	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$57,543	\$3,233	\$
Total Unreserved Funds:	\$220,060	\$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:	\$75.329	\$293,596	\$50,972
Per Capita Debt:	\$102	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Biggsville Village**

Unit Code: **036/010/32** County: **HENDERSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,197,985**

Equalized Assessed Valuation: **\$2,283,948**

Population: **301**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$22,780**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$190.823	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$634	\$670	\$454
Revenue Collected During FY 11:	\$77.776	\$229,354	\$114,958
Expenditures During FY 11:	\$128.241	\$213,573	\$105,876
Per Capita Revenue:	\$258	\$579	\$289
Per Capita Expenditures:	\$426	\$555	\$286
Revenues over (under) Expenditures:	-\$50.465	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	108.38%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$138.988	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$462	\$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:	\$93	\$43,930	\$
Total Unrestricted Net Assets:	\$201.895	\$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:	\$580.000	\$293,596	\$50,972
Per Capita Debt:	\$1.927	\$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:	\$1,529,075	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$5,080	\$2,114	\$837
Revenue Collected During FY 11:	\$113,457	\$200,254	\$87,964
Expenditures During FY 11:	\$127,527	\$193,235	\$93,439
Per Capita Revenue:	\$377	\$547	\$216
Per Capita Expenditures:	\$424	\$537	\$232
Operating Income (loss):	-\$14,070	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1189.06%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,516,375	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$5,038	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bingham Village**

Unit Code: **026/010/32** County: **FAYETTE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$66,410**

Equalized Assessed Valuation: **\$198,248**

Population: **84**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$3,640**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$48,488	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$577	\$670	\$454
Revenue Collected During FY 11:	\$50,117	\$229,354	\$114,958
Expenditures During FY 11:	\$61,623	\$213,573	\$105,876
Per Capita Revenue:	\$597	\$579	\$289
Per Capita Expenditures:	\$734	\$555	\$286
Revenues over (under) Expenditures:	-\$11,506	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	60.01%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$36,982	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$440	\$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:	\$36,982	\$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:	\$23.799	\$293,596	\$50,972
Per Capita Debt:	\$283	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bishop Hill Village**

Unit Code: **037/030/32** County: **HENRY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$156,901**

Equalized Assessed Valuation: **\$1,339,255**

Population: **150**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$7,740**

Blended Component Units

Number Submitted = 1
Cemetery Association

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$341,775	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$2,279	\$670	\$454
Revenue Collected During FY 11:	\$52,143	\$229,354	\$114,958
Expenditures During FY 11:	\$34,908	\$213,573	\$105,876
Per Capita Revenue:	\$348	\$579	\$289
Per Capita Expenditures:	\$233	\$555	\$286
Revenues over (under) Expenditures:	\$17,235	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	1028.45%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$359,011	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$2,393	\$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:	\$160,000	\$43,930	\$
Total Unrestricted Net Assets:	\$199,011	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$159,009	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,060	\$2,114	\$837
Revenue Collected During FY 11:	\$28,430	\$200,254	\$87,964
Expenditures During FY 11:	\$18,834	\$193,235	\$93,439
Per Capita Revenue:	\$190	\$547	\$216
Per Capita Expenditures:	\$126	\$537	\$232
Operating Income (loss):	\$9,596	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	895.21%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$168,604	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,124	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bismarck Village**

Unit Code: **092/022/32** County: **VERMILION**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$76,880**

Equalized Assessed Valuation: **\$**

Population: **600**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$17,342**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$108,769	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$181	\$670	\$454
Revenue Collected During FY 11:	\$80,795	\$229,354	\$114,958
Expenditures During FY 11:	\$75,643	\$213,573	\$105,876
Per Capita Revenue:	\$135	\$579	\$289
Per Capita Expenditures:	\$126	\$555	\$286
Revenues over (under) Expenditures:	\$5,152	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	150.60%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$113,921	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$190	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$40,342	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Blandinsville Village**

Unit Code: **062/015/32**

County: **MCDONOUGH**

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,108,350

Equalized Assessed Valuation:

\$4,582,785

Population:

777

Employees:

Full Time:

2

Part Time:

19

Salaries Paid:

\$100,480

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$616.160	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$793	\$670	\$454
Revenue Collected During FY 11:	\$548.732	\$229,354	\$114,958
Expenditures During FY 11:	\$622.586	\$213,573	\$105,876
Per Capita Revenue:	\$706	\$579	\$289
Per Capita Expenditures:	\$801	\$555	\$286
Revenues over (under) Expenditures:	-\$73.854	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	101.67%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$632.959	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$815	\$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:	\$632.959	\$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:	\$1.050.000	\$293,596	\$50,972
Per Capita Debt:	\$1.351	\$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:	\$2,693,814	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,467	\$2,114	\$837
Revenue Collected During FY 11:	\$409,921	\$200,254	\$87,964
Expenditures During FY 11:	\$318,319	\$193,235	\$93,439
Per Capita Revenue:	\$528	\$547	\$216
Per Capita Expenditures:	\$410	\$537	\$232
Operating Income (loss):	\$91,602	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	846.56%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,694,763	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,468	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Bloomington Village**

Unit Code: **022/020/32** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$40,496,453**

Equalized Assessed Valuation: **\$978,538,198**

Population: **22,018**

Employees:

Full Time: **124**

Part Time: **43**

Salaries Paid: **\$9,603,559**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$10,312,919	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$468	\$520	\$360
Revenue Collected During FY 11:	\$20,741,807	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$16,875,823	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$942	\$740	\$584
Per Capita Expenditures:	\$766	\$705	\$560
Revenues over (under) Expenditures:	\$3,865,984	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	69.37%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$11,707,436	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$532	\$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:	\$3,131,199	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$476,428	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$38,782,893	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.761	\$1,301	\$617
General Obligation Debt over EAV:	1.89%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$51,354,388	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,332	\$1,428	\$1,096
Revenue Collected During FY 11:	\$8,230,673	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$10,215,903	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$374	\$472	\$312
Per Capita Expenditures:	\$464	\$426	\$290
Operating Income (loss):	-\$1,985,230	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	489.50%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$50,007,048	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,271	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Bloomington City**

Unit Code: 064/025/30

County: MCLEAN

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$146,084,192

Equalized Assessed Valuation:

\$1,799,164,559

Population:

76,610

Employees:

Full Time:

549

Part Time:

46

Salaries Paid:

\$40,197,547

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$19,077,658	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$249	\$408	\$344
Revenue Collected During FY 11:	\$89,368,404	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$77,052,193	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1.167	\$966	\$915
Per Capita Expenditures:	\$1.006	\$910	\$864
Revenues over (under) Expenditures:	\$12,316,211	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	32.37%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$24,942,092	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$326	\$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:	\$24,047,676	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$20,669,872	\$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:	\$107,376,579	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.402	\$1,447	\$1,211
General Obligation Debt over EAV:	4.06%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$165,820,641	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$2,164	\$1,281	\$1,058
Revenue Collected During FY 11:	\$34,482,906	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$31,302,296	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$450	\$347	\$255
Per Capita Expenditures:	\$409	\$343	\$253
Operating Income (loss):	\$3,180,610	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	557.75%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$174,589,498	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$2,279	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Blue Island City**

Unit Code: **016/055/30** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$41,138,754**

Equalized Assessed Valuation: **\$302,729,252**

Population: **22,556**

Employees:

Full Time:	140
Part Time:	178
Salaries Paid:	\$9,066,963

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$1,825,586	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	-\$81	\$520	\$360
Revenue Collected During FY 11:	\$20,881,910	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$18,818,688	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$926	\$740	\$584
Per Capita Expenditures:	\$834	\$705	\$560
Revenues over (under) Expenditures:	\$2,063,222	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	1.54%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$289,002	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$13	\$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:	\$10,331,702	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$12,716,659	\$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:	\$11,483,175	\$8,583,251	\$2,594,486
Per Capita Debt:	\$509	\$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:	\$13,990,650	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$620	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,030,625	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,223,787	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$223	\$472	\$312
Per Capita Expenditures:	\$232	\$426	\$290
Operating Income (loss):	-\$193,162	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	241.79%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$12,630,792	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$560	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Blue Mound Village**

Unit Code: **055/015/32** County: **MACON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$796,817**

Equalized Assessed Valuation: **\$9,922,080**

Population: **1,160**

Employees:

Full Time: **4**

Part Time: **14**

Salaries Paid: **\$177,526**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$51.395	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$44	\$520	\$360
Revenue Collected During FY 11:	\$363.549	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$320.380	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$313	\$740	\$584
Per Capita Expenditures:	\$276	\$705	\$560
Revenues over (under) Expenditures:	\$43.169	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	29.52%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$94.564	\$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:	\$77.288	\$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:	\$430.251	\$8,583,251	\$2,594,486
Per Capita Debt:	\$371	\$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:	\$1,004,899	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$866	\$1,428	\$1,096
Revenue Collected During FY 11:	\$227,331	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$333,570	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$196	\$472	\$312
Per Capita Expenditures:	\$288	\$426	\$290
Operating Income (loss):	-\$106,239	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	269.41%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$898,660	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$775	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bluffs Village**

Unit Code: **085/015/32** County: **SCOTT**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$922,025**

Equalized Assessed Valuation: **\$4,976,886**

Population: **715**

Employees:

Full Time: **4**

Part Time: **11**

Salaries Paid: **\$160,791**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$159,871	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$224	\$670	\$454
Revenue Collected During FY 11:	\$222,240	\$229,354	\$114,958
Expenditures During FY 11:	\$196,965	\$213,573	\$105,876
Per Capita Revenue:	\$311	\$579	\$289
Per Capita Expenditures:	\$275	\$555	\$286
Revenues over (under) Expenditures:	\$25,275	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	94.00%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$185,146	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$259	\$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:	\$3,684	\$43,930	\$
Total Unrestricted Net Assets:	\$178,881	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$317,953	\$293,596	\$50,972
Per Capita Debt:	\$445	\$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:	\$742,831	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,039	\$2,114	\$837
Revenue Collected During FY 11:	\$226,747	\$200,254	\$87,964
Expenditures During FY 11:	\$239,626	\$193,235	\$93,439
Per Capita Revenue:	\$317	\$547	\$216
Per Capita Expenditures:	\$335	\$537	\$232
Operating Income (loss):	-\$12,879	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	304.62%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$729,952	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,021	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bluford Village**

Unit Code: **041/015/32** County: **JEFFERSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,226,391**

Equalized Assessed Valuation: **\$3,195,333**

Population: **763**

Employees:

Full Time: **5**

Part Time: **9**

Salaries Paid: **\$117,230**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$153.354	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$201	\$670	\$454
Revenue Collected During FY 11:	\$133.862	\$229,354	\$114,958
Expenditures During FY 11:	\$65.144	\$213,573	\$105,876
Per Capita Revenue:	\$175	\$579	\$289
Per Capita Expenditures:	\$85	\$555	\$286
Revenues over (under) Expenditures:	\$68.718	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	340.89%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$222.072	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$291	\$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:	\$26.452	\$43,930	\$
Total Unrestricted Net Assets:	\$169.589	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$664.000	\$293,596	\$50,972
Per Capita Debt:	\$870	\$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:	\$2,214,176	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,902	\$2,114	\$837
Revenue Collected During FY 11:	\$865,753	\$200,254	\$87,964
Expenditures During FY 11:	\$731,297	\$193,235	\$93,439
Per Capita Revenue:	\$1,135	\$547	\$216
Per Capita Expenditures:	\$958	\$537	\$232
Operating Income (loss):	\$134,456	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	331.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,420,562	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,172	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Bolingbrook Village**

Unit Code: **099/015/32** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$111,159,402**

Equalized Assessed Valuation: **\$2,257,593,913**

Population: **73,366**

Employees:

Full Time:	325
Part Time:	136
Salaries Paid:	\$28,691,119

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$19,352,284	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$264	\$408	\$344
Revenue Collected During FY 11:	\$62,638,629	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$58,826,568	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$854	\$966	\$915
Per Capita Expenditures:	\$802	\$910	\$864
Revenues over (under) Expenditures:	\$3,812,061	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	39.27%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$23,101,870	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$315	\$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:	\$17,672,360	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$12,969,070	\$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:	\$218,908,169	\$80,093,952	\$52,112,479
Per Capita Debt:	\$2.984	\$1,447	\$1,211
General Obligation Debt over EAV:	9.14%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$206,330,833	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$2,812	\$1,281	\$1,058
Revenue Collected During FY 11:	\$11,893,888	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$15,704,097	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$162	\$347	\$255
Per Capita Expenditures:	\$214	\$343	\$253
Operating Income (loss):	-\$3,810,209	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	1321.05%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$207,458,477	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$2,828	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bondville Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,584,000**

Equalized Assessed Valuation: **\$5,233,482**

Population: **466**

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:	\$1,344,907	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$2.886	\$670	\$454
Revenue Collected During FY 11:	\$1,957,712	\$229,354	\$114,958
Expenditures During FY 11:	\$82,865	\$213,573	\$105,876
Per Capita Revenue:	\$4.201	\$579	\$289
Per Capita Expenditures:	\$178	\$555	\$286
Revenues over (under) Expenditures:	\$1,874,847	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	3885.54%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$3,219,754	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$6,909	\$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:	\$887,352	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2,547.167	\$293,596	\$50,972
Per Capita Debt:	\$5.466	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bone Gap Village**

Unit Code: 024/015/32 County: EDWARDS

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$134,900

Equalized Assessed Valuation: \$579,371

Population: 350

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$23,642

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$72.839	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$208	\$670	\$454
Revenue Collected During FY 11:	\$58.333	\$229,354	\$114,958
Expenditures During FY 11:	\$64.708	\$213,573	\$105,876
Per Capita Revenue:	\$167	\$579	\$289
Per Capita Expenditures:	\$185	\$555	\$286
Revenues over (under) Expenditures:	-\$6.375	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	98.85%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$63.964	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$183	\$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:	\$63.964	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$280.547	\$293,596	\$50,972
Per Capita Debt:	\$802	\$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:	\$301,781	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$862	\$2,114	\$837
Revenue Collected During FY 11:	\$38,289	\$200,254	\$87,964
Expenditures During FY 11:	\$50,729	\$193,235	\$93,439
Per Capita Revenue:	\$109	\$547	\$216
Per Capita Expenditures:	\$145	\$537	\$232
Operating Income (loss):	-\$12,440	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	575.29%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$291,841	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$834	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bonfield Village**

Unit Code: **046/015/32** County: **KANKAKEE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$205,550**

Equalized Assessed Valuation: **\$6,635,196**

Population: **364**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$6,098**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$170,966	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$470	\$670	\$454
Revenue Collected During FY 11:	\$98,883	\$229,354	\$114,958
Expenditures During FY 11:	\$91,527	\$213,573	\$105,876
Per Capita Revenue:	\$272	\$579	\$289
Per Capita Expenditures:	\$251	\$555	\$286
Revenues over (under) Expenditures:	\$7,356	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	194.83%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$178,322	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$490	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$93,979	\$3,233	\$
Total Unreserved Funds:	\$84,343	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bonnie Village**

Unit Code: **041/020/32** County: **JEFFERSON**

Fiscal Year End: **7/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$106,348**

Equalized Assessed Valuation: **\$2,184,788**

Population: **424**

Employees:

Full Time: **2**

Part Time: **16**

Salaries Paid: **\$53,892**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$38,126	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$90	\$670	\$454
Revenue Collected During FY 11:	\$92,590	\$229,354	\$114,958
Expenditures During FY 11:	\$68,449	\$213,573	\$105,876
Per Capita Revenue:	\$218	\$579	\$289
Per Capita Expenditures:	\$161	\$555	\$286
Revenues over (under) Expenditures:	\$24,141	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	90.97%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$62,267	\$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:	\$24,836	\$43,930	\$
Total Unrestricted Net Assets:	\$41,631	\$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:	\$115.000	\$293,596	\$50,972
Per Capita Debt:	\$271	\$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:	\$699,074	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,649	\$2,114	\$837
Revenue Collected During FY 11:	\$116,413	\$200,254	\$87,964
Expenditures During FY 11:	\$161,818	\$193,235	\$93,439
Per Capita Revenue:	\$275	\$547	\$216
Per Capita Expenditures:	\$382	\$537	\$232
Operating Income (loss):	-\$45,405	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	409.44%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$662,553	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,563	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Bourbonnais Village**

Unit Code: **046/020/32** County: **KANKAKEE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,511,105**

Equalized Assessed Valuation: **\$350,788,249**

Population: **18,631**

Employees:

Full Time:	60
Part Time:	34
Salaries Paid:	\$3,841,364

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,760,658	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$417	\$520	\$360
Revenue Collected During FY 11:	\$9,065,942	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$8,183,006	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$487	\$740	\$584
Per Capita Expenditures:	\$439	\$705	\$560
Revenues over (under) Expenditures:	\$882,936	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	105.88%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$8,664,310	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$465	\$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:	\$901,163	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$8,731,022	\$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:	\$5,224,053	\$8,583,251	\$2,594,486
Per Capita Debt:	\$280	\$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:	\$9,984,147	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$536	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,641,473	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,574,234	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$249	\$472	\$312
Per Capita Expenditures:	\$192	\$426	\$290
Operating Income (loss):	\$1,067,239	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	309.20%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$11,051,386	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$593	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bowen Village**

Unit Code: 034/025/32

County: HANCOCK

Fiscal Year End:

6/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$503,405

Equalized Assessed Valuation:

\$2,311,261

Population:

462

Employees:

Full Time:

1

Part Time:

4

Salaries Paid:

\$52,059

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$229,909	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$498	\$670	\$454
Revenue Collected During FY 11:	\$112,474	\$229,354	\$114,958
Expenditures During FY 11:	\$86,568	\$213,573	\$105,876
Per Capita Revenue:	\$243	\$579	\$289
Per Capita Expenditures:	\$187	\$555	\$286
Revenues over (under) Expenditures:	\$25,906	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	295.51%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$255,815	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$554	\$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:	\$265,586	\$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:	\$1,368,421	\$293,596	\$50,972
Per Capita Debt:	\$2,962	\$798	\$117
General Obligation Debt over EAV:	6.34%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,007,865	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,182	\$2,114	\$837
Revenue Collected During FY 11:	\$170,398	\$200,254	\$87,964
Expenditures During FY 11:	\$165,768	\$193,235	\$93,439
Per Capita Revenue:	\$369	\$547	\$216
Per Capita Expenditures:	\$359	\$537	\$232
Operating Income (loss):	\$4,630	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	610.79%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,012,495	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,192	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Braceville Village**

Unit Code: 032/010/32

County: GRUNDY

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$9,470,500

Equalized Assessed Valuation:

\$11,888,818

Population:

792

Employees:

Full Time:

1

Part Time:

18

Salaries Paid:

\$116,988

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$641,316	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$810	\$670	\$454
Revenue Collected During FY 11:	\$433,349	\$229,354	\$114,958
Expenditures During FY 11:	\$394,414	\$213,573	\$105,876
Per Capita Revenue:	\$547	\$579	\$289
Per Capita Expenditures:	\$498	\$555	\$286
Revenues over (under) Expenditures:	\$38,935	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	172.47%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$680,251	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$859	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,542	\$3,233	\$
Total Unreserved Funds:	\$678,709	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$340.000	\$293,596	\$50,972
Per Capita Debt:	\$429	\$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:	\$490,340	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$619	\$2,114	\$837
Revenue Collected During FY 11:	\$221,749	\$200,254	\$87,964
Expenditures During FY 11:	\$175,015	\$193,235	\$93,439
Per Capita Revenue:	\$280	\$547	\$216
Per Capita Expenditures:	\$221	\$537	\$232
Operating Income (loss):	\$46,734	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	306.87%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$537,074	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$678	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bradford Village**

Unit Code: 087/010/32 County: STARK

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$621,454

Equalized Assessed Valuation: \$4,506,394

Population: 742

Employees:

Full Time: 3

Part Time: 17

Salaries Paid: \$151,175

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$216.562	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$292	\$670	\$454
Revenue Collected During FY 11:	\$351.371	\$229,354	\$114,958
Expenditures During FY 11:	\$322.290	\$213,573	\$105,876
Per Capita Revenue:	\$474	\$579	\$289
Per Capita Expenditures:	\$434	\$555	\$286
Revenues over (under) Expenditures:	\$29.081	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	72.30%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$233.002	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$314	\$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:	\$174.969	\$43,930	\$
Total Unrestricted Net Assets:	\$58.033	\$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:	\$506.446	\$293,596	\$50,972
Per Capita Debt:	\$683	\$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:	\$2,111,695	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,846	\$2,114	\$837
Revenue Collected During FY 11:	\$293,405	\$200,254	\$87,964
Expenditures During FY 11:	\$423,703	\$193,235	\$93,439
Per Capita Revenue:	\$395	\$547	\$216
Per Capita Expenditures:	\$571	\$537	\$232
Operating Income (loss):	-\$130,298	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	477.47%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,023,038	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,726	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Bradley Village**

Unit Code: **046/025/32** County: **KANKAKEE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,155,718**

Equalized Assessed Valuation: **\$296,021,780**

Population: **15,895**

Employees:

Full Time: **79**

Part Time: **17**

Salaries Paid: **\$5,894,783**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$14,807,393	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$932	\$520	\$360
Revenue Collected During FY 11:	\$13,349,648	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$12,923,332	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$840	\$740	\$584
Per Capita Expenditures:	\$813	\$705	\$560
Revenues over (under) Expenditures:	\$426,316	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	116.56%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$15,063,053	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$948	\$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:	\$5,348,305	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$6,152,946	\$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:	\$17,631,785	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.109	\$1,301	\$617
General Obligation Debt over EAV:	2.01%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,785,415	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$175	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,371,425	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,127,343	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$86	\$472	\$312
Per Capita Expenditures:	\$134	\$426	\$290
Operating Income (loss):	-\$755,918	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	95.40%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,029,497	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$128	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Braidwood City**

Unit Code: **099/020/30** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,496,953**

Equalized Assessed Valuation: **\$56,751,029**

Population: **6,785**

Employees:

Full Time: **40**

Part Time: **7**

Salaries Paid: **\$1,536,006**

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:	\$10,688,071	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1,575	\$520	\$360
Revenue Collected During FY 11:	\$5,801,070	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,943,272	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$855	\$740	\$584
Per Capita Expenditures:	\$876	\$705	\$560
Revenues over (under) Expenditures:	-\$142,202	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	177.92%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$10,574,181	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,558	\$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:	\$11,178,161	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$461,509	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.126.183	\$8,583,251	\$2,594,486
Per Capita Debt:	\$166	\$1,301	\$617
General Obligation Debt over EAV:	0.45%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$26,931,312	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,969	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,122,894	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,958,923	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$313	\$472	\$312
Per Capita Expenditures:	\$289	\$426	\$290
Operating Income (loss):	\$163,971	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1422.56%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$27,866,934	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,107	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Breese City**

Unit Code: **014/030/30** County: **CLINTON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,180,000**

Equalized Assessed Valuation: **\$82,110,047**

Population: **4,442**

Employees:

Full Time: **34**

Part Time: **133**

Salaries Paid: **\$2,448,801**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$623.146	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$140	\$520	\$360
Revenue Collected During FY 11:	\$3.156.313	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3.032.911	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$711	\$740	\$584
Per Capita Expenditures:	\$683	\$705	\$560
Revenues over (under) Expenditures:	\$123.402	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	28.90%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$876.548	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$197	\$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:	\$1.338.162	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3.057.225	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$9,512,413	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.141	\$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:	\$12,771,310	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,875	\$1,428	\$1,096
Revenue Collected During FY 11:	\$7,274,737	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$6,423,564	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,638	\$472	\$312
Per Capita Expenditures:	\$1,446	\$426	\$290
Operating Income (loss):	\$851,173	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	211.52%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$13,586,853	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,059	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Bridgeview Village**

Unit Code: **016/060/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$66,414,692**

Equalized Assessed Valuation: **\$562,177,882**

Population: **16,446**

Employees:

Full Time:	108
Part Time:	64
Salaries Paid:	\$10,181,908

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,226,217	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$439	\$520	\$360
Revenue Collected During FY 11:	\$15,444,437	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$22,277,144	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$939	\$740	\$584
Per Capita Expenditures:	\$1,355	\$705	\$560
Revenues over (under) Expenditures:	-\$6,832,707	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	43.04%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$9,588,883	\$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:	\$1,029,993	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$21,903,450	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$229,013,325

Averages

\$8,583,251

Medians

\$2,594,486

Per Capita Debt:

\$13.925

\$1,301

\$617

General Obligation Debt over EAV:

38.86%

1.80%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$27,711,051

\$9,133,149

\$3,372,320

Per Capita Beginning Retained Earnings for FY 11:

\$1,685

\$1,428

\$1,096

Revenue Collected During FY 11:

\$9,185,002

\$2,662,250

\$1,182,408

Expenditures During FY 11:

\$18,073,516

\$2,501,260

\$1,107,129

Per Capita Revenue:

\$558

\$472

\$312

Per Capita Expenditures:

\$1,099

\$426

\$290

Operating Income (loss):

-\$8,888,514

\$160,990

\$22,635

Ratio of Retained Earnings to Expenditures:

180.12%

411.72%

349.23%

Ending Retained Earnings for FY 11:

\$32,553,789

\$9,497,869

\$3,598,030

Per Capita Ending Retained Earnings:

\$1,979

\$1,526

\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Brighton Village**

Unit Code: **056/015/32** County: **MACOUPIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,464,589**

Equalized Assessed Valuation: **\$28,018,671**

Population: **2,196**

Employees:

Full Time: **7**

Part Time: **3**

Salaries Paid: **\$277,074**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$323.125	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$147	\$520	\$360
Revenue Collected During FY 11:	\$1.016.800	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$992.531	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$463	\$740	\$584
Per Capita Expenditures:	\$452	\$705	\$560
Revenues over (under) Expenditures:	\$24.269	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	35.00%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$347.394	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$158	\$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:	\$355.202	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$16.421	\$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:	\$63.198	\$8,583,251	\$2,594,486
Per Capita Debt:	\$29	\$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:	\$7,055,035	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,213	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,411,042	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,216,574	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$643	\$472	\$312
Per Capita Expenditures:	\$554	\$426	\$290
Operating Income (loss):	\$194,468	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	595.89%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$7,249,503	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,301	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Brimfield Village**

Unit Code: **072/020/32** County: **PEORIA**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$683,020**

Equalized Assessed Valuation: **\$12,000,423**

Population: **865**

Employees:

Full Time: **2**

Part Time: **12**

Salaries Paid: **\$147,950**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$123.338	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$143	\$670	\$454
Revenue Collected During FY 11:	\$284.633	\$229,354	\$114,958
Expenditures During FY 11:	\$259.372	\$213,573	\$105,876
Per Capita Revenue:	\$329	\$579	\$289
Per Capita Expenditures:	\$300	\$555	\$286
Revenues over (under) Expenditures:	\$25.261	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	57.29%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$148.599	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$172	\$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:	\$44.570	\$43,930	\$
Total Unrestricted Net Assets:	\$104.031	\$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:	\$168.913	\$293,596	\$50,972
Per Capita Debt:	\$195	\$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:	\$427,897	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$495	\$2,114	\$837
Revenue Collected During FY 11:	\$226,884	\$200,254	\$87,964
Expenditures During FY 11:	\$184,129	\$193,235	\$93,439
Per Capita Revenue:	\$262	\$547	\$216
Per Capita Expenditures:	\$213	\$537	\$232
Operating Income (loss):	\$42,755	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	255.61%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$470,652	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$544	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Broadlands Village**

Unit Code: **010/015/32** County: **CHAMPAIGN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$51,200**

Equalized Assessed Valuation: **\$3,248,680**

Population: **349**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$23,192**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$179,347	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$514	\$670	\$454
Revenue Collected During FY 11:	\$66,776	\$229,354	\$114,958
Expenditures During FY 11:	\$70,610	\$213,573	\$105,876
Per Capita Revenue:	\$191	\$579	\$289
Per Capita Expenditures:	\$202	\$555	\$286
Revenues over (under) Expenditures:	-\$3,834	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	248.57%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$175,513	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$503	\$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:	\$26,092	\$43,930	\$
Total Unrestricted Net Assets:	\$149,422	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$450.000	\$293,596	\$50,972
Per Capita Debt:	\$1.289	\$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:	-\$49,036	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	-\$141	\$2,114	\$837
Revenue Collected During FY 11:	\$104,579	\$200,254	\$87,964
Expenditures During FY 11:	\$132,574	\$193,235	\$93,439
Per Capita Revenue:	\$300	\$547	\$216
Per Capita Expenditures:	\$380	\$537	\$232
Operating Income (loss):	-\$27,995	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	-60.90%	415.04%	333.91%
Ending Retained Earnings for FY 11:	-\$80,731	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	-\$231	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Broadview Village**

Unit Code: **016/065/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$24,005,163**

Equalized Assessed Valuation: **\$285,491,817**

Population: **8,466**

Employees:

Full Time:	69
Part Time:	28
Salaries Paid:	\$5,021,835

Blended Component Units

Number Submitted = 2

Village of Broadview Fire Pension Fund

Village of Broadview Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$13,935,596	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.646	\$520	\$360
Revenue Collected During FY 11:	\$17,145,709	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$17,405,667	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$2.025	\$740	\$584
Per Capita Expenditures:	\$2.056	\$705	\$560
Revenues over (under) Expenditures:	-\$259,958	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	78.59%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$13,678,842	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.616	\$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:	\$5,387,353	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$8,302,263	\$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:	\$30,334,210	\$8,583,251	\$2,594,486
Per Capita Debt:	\$3.583	\$1,301	\$617
General Obligation Debt over EAV:	3.79%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,888,918	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$814	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,726,496	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,555,320	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$322	\$472	\$312
Per Capita Expenditures:	\$184	\$426	\$290
Operating Income (loss):	\$1,171,176	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	524.01%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,150,094	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$963	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Broadwell Village**

Unit Code: **054/015/32** County: **LOGAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$102,127**

Equalized Assessed Valuation: **\$1,380,392**

Population: **145**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$9,748**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$125,742	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$867	\$670	\$454
Revenue Collected During FY 11:	\$29,448	\$229,354	\$114,958
Expenditures During FY 11:	\$38,478	\$213,573	\$105,876
Per Capita Revenue:	\$203	\$579	\$289
Per Capita Expenditures:	\$265	\$555	\$286
Revenues over (under) Expenditures:	-\$9,030	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	325.38%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$125,200	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$863	\$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:	\$92,556	\$43,930	\$
Total Unrestricted Net Assets:	\$32,644	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$427,465	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,948	\$2,114	\$837
Revenue Collected During FY 11:	\$21,633	\$200,254	\$87,964
Expenditures During FY 11:	\$49,237	\$193,235	\$93,439
Per Capita Revenue:	\$149	\$547	\$216
Per Capita Expenditures:	\$340	\$537	\$232
Operating Income (loss):	-\$27,604	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	794.88%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$391,373	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,699	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Brocton Village**

Unit Code: **023/010/32** County: **EDGAR**

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

Accounting Method: **Modified Accrual**

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

Equalized Assessed Valuation: **\$1,231,799**

Population: **322**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$25,567**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$109,971	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$342	\$670	\$454
Revenue Collected During FY 11:	\$78,741	\$229,354	\$114,958
Expenditures During FY 11:	\$95,174	\$213,573	\$105,876
Per Capita Revenue:	\$245	\$579	\$289
Per Capita Expenditures:	\$296	\$555	\$286
Revenues over (under) Expenditures:	-\$16,433	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	98.28%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$93,538	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$290	\$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:	\$4,336	\$43,930	\$
Total Unrestricted Net Assets:	\$95,905	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$198,401	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$616	\$2,114	\$837
Revenue Collected During FY 11:	\$42,344	\$200,254	\$87,964
Expenditures During FY 11:	\$46,982	\$193,235	\$93,439
Per Capita Revenue:	\$132	\$547	\$216
Per Capita Expenditures:	\$146	\$537	\$232
Operating Income (loss):	-\$4,638	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	412.42%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$193,763	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$602	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Brookfield Village**

Unit Code: **016/070/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,645,585**

Equalized Assessed Valuation: **\$485,312,370**

Population: **18,978**

Employees:

Full Time:	96
Part Time:	10
Salaries Paid:	\$7,961,046

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:	\$1,893,813	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$100	\$520	\$360
Revenue Collected During FY 11:	\$15,573,986	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$14,116,367	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$821	\$740	\$584
Per Capita Expenditures:	\$744	\$705	\$560
Revenues over (under) Expenditures:	\$1,457,619	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	19.81%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,796,772	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$147	\$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:	\$1,450,597	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$1,576,671	\$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:	\$18,820,605	\$8,583,251	\$2,594,486
Per Capita Debt:	\$992	\$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:	\$15,003,236	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$791	\$1,428	\$1,096
Revenue Collected During FY 11:	\$6,713,620	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,292,853	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$354	\$472	\$312
Per Capita Expenditures:	\$279	\$426	\$290
Operating Income (loss):	\$1,420,767	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	299.28%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$15,840,490	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$835	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Brookport City**

Unit Code: **061/010/30** County: **MASSAC**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,318,680**

Equalized Assessed Valuation: **\$3,789,684**

Population: **1,054**

Employees:

Full Time: **7**

Part Time: **5**

Salaries Paid: **\$196,266**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$40,616	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$39	\$520	\$360
Revenue Collected During FY 11:	\$393,770	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$312,885	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$374	\$740	\$584
Per Capita Expenditures:	\$297	\$705	\$560
Revenues over (under) Expenditures:	\$80,885	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	38.83%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$121,501	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$115	\$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:	\$161,545	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$40,044	\$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:	\$1,932,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,833	\$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:	\$1,377,893	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,307	\$1,428	\$1,096
Revenue Collected During FY 11:	\$379,595	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$438,938	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$360	\$472	\$312
Per Capita Expenditures:	\$416	\$426	\$290
Operating Income (loss):	-\$59,343	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	300.40%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,318,550	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,251	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Broughton Village**

Unit Code: **033/015/32** County: **HAMILTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$149,450**

Equalized Assessed Valuation: **\$432,515**

Population: **250**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$19,286**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$70,552	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$282	\$670	\$454
Revenue Collected During FY 11:	\$37,164	\$229,354	\$114,958
Expenditures During FY 11:	\$47,089	\$213,573	\$105,876
Per Capita Revenue:	\$149	\$579	\$289
Per Capita Expenditures:	\$188	\$555	\$286
Revenues over (under) Expenditures:	-\$9,925	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	128.75%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$60,627	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$243	\$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:	\$60,627	\$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:	\$28.001	\$293,596	\$50,972
Per Capita Debt:	\$112	\$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:	\$726,005	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,904	\$2,114	\$837
Revenue Collected During FY 11:	\$65,442	\$200,254	\$87,964
Expenditures During FY 11:	\$75,674	\$193,235	\$93,439
Per Capita Revenue:	\$262	\$547	\$216
Per Capita Expenditures:	\$303	\$537	\$232
Operating Income (loss):	-\$10,232	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	945.86%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$715,773	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,863	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Browns Village**

Unit Code: **024/020/32** County: **EDWARDS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$109,000**

Equalized Assessed Valuation: **\$693,792**

Population: **175**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$11,588**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$89,657	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$512	\$670	\$454
Revenue Collected During FY 11:	\$74,037	\$229,354	\$114,958
Expenditures During FY 11:	\$71,175	\$213,573	\$105,876
Per Capita Revenue:	\$423	\$579	\$289
Per Capita Expenditures:	\$407	\$555	\$286
Revenues over (under) Expenditures:	\$2,862	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	127.18%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$90,519	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$517	\$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:	\$35,066	\$43,930	\$
Total Unrestricted Net Assets:	\$55,453	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$218.595	\$293,596	\$50,972
Per Capita Debt:	\$1.249	\$798	\$117
General Obligation Debt over EAV:	5.68%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$554,142	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,167	\$2,114	\$837
Revenue Collected During FY 11:	\$29,392	\$200,254	\$87,964
Expenditures During FY 11:	\$50,986	\$193,235	\$93,439
Per Capita Revenue:	\$168	\$547	\$216
Per Capita Expenditures:	\$291	\$537	\$232
Operating Income (loss):	-\$21,594	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1048.42%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$534,548	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,055	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Brownstown Village**

Unit Code: 026/015/32 County: FAYETTE

Fiscal Year End: 3/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,600,603

Equalized Assessed Valuation: \$3,093,684

Population: 750

Employees:

Full Time: 4

Part Time: 8

Salaries Paid: \$107,210

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$344.622	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$459	\$670	\$454
Revenue Collected During FY 11:	\$406.312	\$229,354	\$114,958
Expenditures During FY 11:	\$354.367	\$213,573	\$105,876
Per Capita Revenue:	\$542	\$579	\$289
Per Capita Expenditures:	\$472	\$555	\$286
Revenues over (under) Expenditures:	\$51.945	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	111.91%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$396.567	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$529	\$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:	\$444.448	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$587.032	\$293,596	\$50,972
Per Capita Debt:	\$783	\$798	\$117
General Obligation Debt over EAV:	11.92%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,948,587	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,598	\$2,114	\$837
Revenue Collected During FY 11:	\$259,324	\$200,254	\$87,964
Expenditures During FY 11:	\$278,160	\$193,235	\$93,439
Per Capita Revenue:	\$346	\$547	\$216
Per Capita Expenditures:	\$371	\$537	\$232
Operating Income (loss):	-\$18,836	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	693.76%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,929,751	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,573	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Brussels Village**

Unit Code: **007/015/32** County: **CALHOUN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$46,050**

Equalized Assessed Valuation: **\$1,700,000**

Population: **1,330**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$5,716**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$249.681	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$188	\$520	\$360
Revenue Collected During FY 11:	\$63.867	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$84.530	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$48	\$740	\$584
Per Capita Expenditures:	\$64	\$705	\$560
Revenues over (under) Expenditures:	-\$20.663	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	270.93%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$229.018	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$172	\$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:	\$207.345	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$21.673	\$8,583,251	\$2,594,486
Per Capita Debt:	\$16	\$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:	\$46,301	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$35	\$1,428	\$1,096
Revenue Collected During FY 11:	\$35,102	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$28,583	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$26	\$472	\$312
Per Capita Expenditures:	\$21	\$426	\$290
Operating Income (loss):	\$6,519	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	184.80%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$52,820	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$40	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bryant Village**

Unit Code: **029/025/32** County: **FULTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$40,368**

Equalized Assessed Valuation: **\$1,097,311**

Population: **220**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$17,680**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$111.143	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$505	\$670	\$454
Revenue Collected During FY 11:	\$41.488	\$229,354	\$114,958
Expenditures During FY 11:	\$75.140	\$213,573	\$105,876
Per Capita Revenue:	\$189	\$579	\$289
Per Capita Expenditures:	\$342	\$555	\$286
Revenues over (under) Expenditures:	-\$33.652	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	100.07%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$75.196	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$342	\$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:	\$156.049	\$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:	\$67,883	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$309	\$2,114	\$837
Revenue Collected During FY 11:	\$33,963	\$200,254	\$87,964
Expenditures During FY 11:	\$39,462	\$193,235	\$93,439
Per Capita Revenue:	\$154	\$547	\$216
Per Capita Expenditures:	\$179	\$537	\$232
Operating Income (loss):	-\$5,499	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	154.37%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$60,919	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$277	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Buckingham Village**

Unit Code: **046/030/32** County: **KANKAKEE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$242,784**

Equalized Assessed Valuation: **\$2,708,170**

Population: **350**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$8,037**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$95,449	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$273	\$670	\$454
Revenue Collected During FY 11:	\$59,668	\$229,354	\$114,958
Expenditures During FY 11:	\$62,110	\$213,573	\$105,876
Per Capita Revenue:	\$170	\$579	\$289
Per Capita Expenditures:	\$177	\$555	\$286
Revenues over (under) Expenditures:	-\$2,442	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	149.75%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$93,007	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$266	\$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:	\$65,948	\$43,930	\$
Total Unrestricted Net Assets:	\$27,059	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$133.628	\$293,596	\$50,972
Per Capita Debt:	\$382	\$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:	\$392,918	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,123	\$2,114	\$837
Revenue Collected During FY 11:	\$53,778	\$200,254	\$87,964
Expenditures During FY 11:	\$51,501	\$193,235	\$93,439
Per Capita Revenue:	\$154	\$547	\$216
Per Capita Expenditures:	\$147	\$537	\$232
Operating Income (loss):	\$2,277	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	767.35%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$395,195	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,129	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Buckley Village**

Unit Code: **038/020/32** County: **IROQUOIS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$320,755**

Equalized Assessed Valuation: **\$5,663,543**

Population: **600**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$73,916**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$154,265	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$257	\$670	\$454
Revenue Collected During FY 11:	\$186,665	\$229,354	\$114,958
Expenditures During FY 11:	\$164,656	\$213,573	\$105,876
Per Capita Revenue:	\$311	\$579	\$289
Per Capita Expenditures:	\$274	\$555	\$286
Revenues over (under) Expenditures:	\$22,009	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	100.77%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$165,916	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$277	\$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:	\$2,617	\$43,930	\$
Total Unrestricted Net Assets:	\$163,299	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$319,976	\$293,596	\$50,972
Per Capita Debt:	\$533	\$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:	\$6,377	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$11	\$2,114	\$837
Revenue Collected During FY 11:	\$106,234	\$200,254	\$87,964
Expenditures During FY 11:	\$117,701	\$193,235	\$93,439
Per Capita Revenue:	\$177	\$547	\$216
Per Capita Expenditures:	\$196	\$537	\$232
Operating Income (loss):	-\$11,467	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	4.48%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$5,268	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$9	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Buckner Village**

Unit Code: **028/015/32** County: **FRANKLIN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$536,896**

Equalized Assessed Valuation: **\$2,056,072**

Population: **460**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$53,458**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$198,171	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	-\$431	\$670	\$454
Revenue Collected During FY 11:	\$348,173	\$229,354	\$114,958
Expenditures During FY 11:	\$375,145	\$213,573	\$105,876
Per Capita Revenue:	\$757	\$579	\$289
Per Capita Expenditures:	\$816	\$555	\$286
Revenues over (under) Expenditures:	-\$26,972	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	-22.16%	249.66%	150.66%
Ending Fund Balance for FY 11:	-\$83,129	\$272,815	\$166,641
Per Capita Ending Fund Balance:	-\$181	\$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:	\$88,161	\$43,930	\$
Total Unrestricted Net Assets:	-\$106,866	\$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:	\$492.755	\$293,596	\$50,972
Per Capita Debt:	\$1.071	\$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:	\$804,340	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,749	\$2,114	\$837
Revenue Collected During FY 11:	\$129,348	\$200,254	\$87,964
Expenditures During FY 11:	\$109,036	\$193,235	\$93,439
Per Capita Revenue:	\$281	\$547	\$216
Per Capita Expenditures:	\$237	\$537	\$232
Operating Income (loss):	\$20,312	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	745.03%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$812,352	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,766	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Buda Village**

Unit Code: 006/015/32

County: BUREAU

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$720,230

Equalized Assessed Valuation:

\$3,342,427

Population:

562

Employees:

Full Time:

1

Part Time:

10

Salaries Paid:

\$80,225

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,729,844	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$3.078	\$670	\$454
Revenue Collected During FY 11:	\$210.653	\$229,354	\$114,958
Expenditures During FY 11:	\$255.028	\$213,573	\$105,876
Per Capita Revenue:	\$375	\$579	\$289
Per Capita Expenditures:	\$454	\$555	\$286
Revenues over (under) Expenditures:	-\$44.375	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	660.90%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1,685,469	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$2,999	\$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:	\$227,298	\$43,930	\$
Total Unrestricted Net Assets:	\$1,458,171	\$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:	\$704.811	\$293,596	\$50,972
Per Capita Debt:	\$1.254	\$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:	\$2,086,146	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,712	\$2,114	\$837
Revenue Collected During FY 11:	\$154,178	\$200,254	\$87,964
Expenditures During FY 11:	\$209,375	\$193,235	\$93,439
Per Capita Revenue:	\$274	\$547	\$216
Per Capita Expenditures:	\$373	\$537	\$232
Operating Income (loss):	-\$55,197	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	970.01%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,030,949	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,614	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Buffalo Village**

Unit Code: **083/020/32** County: **SANGAMON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$600,350**

Equalized Assessed Valuation: **\$4,122,816**

Population: **501**

Employees:

Full Time: **2**

Part Time: **10**

Salaries Paid: **\$96,027**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$169,657	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$339	\$670	\$454
Revenue Collected During FY 11:	\$382,901	\$229,354	\$114,958
Expenditures During FY 11:	\$362,679	\$213,573	\$105,876
Per Capita Revenue:	\$764	\$579	\$289
Per Capita Expenditures:	\$724	\$555	\$286
Revenues over (under) Expenditures:	\$20,222	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	52.35%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$189,879	\$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:	\$104,479	\$43,930	\$
Total Unrestricted Net Assets:	\$85,400	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Buffalo Grove Village**

Unit Code: **016/075/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$75,223,716**

Equalized Assessed Valuation: **\$1,664,531,365**

Population: **41,496**

Employees:

Full Time: **234**

Part Time: **34**

Salaries Paid: **\$19,608,849**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$20,670,225	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$498	\$408	\$344
Revenue Collected During FY 11:	\$35,775,100	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$35,773,863	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$862	\$966	\$915
Per Capita Expenditures:	\$862	\$910	\$864
Revenues over (under) Expenditures:	\$1,237	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	57.88%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$20,705,930	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$499	\$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:	\$1,918,263	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$13,429,876	\$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:	\$8,764,299	\$80,093,952	\$52,112,479
Per Capita Debt:	\$211	\$1,447	\$1,211
General Obligation Debt over EAV:	0.43%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$53,055,307	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,279	\$1,281	\$1,058
Revenue Collected During FY 11:	\$11,040,389	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$12,746,426	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$266	\$347	\$255
Per Capita Expenditures:	\$307	\$343	\$253
Operating Income (loss):	-\$1,706,037	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	398.51%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$50,796,270	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,224	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Bull Valley Village**

Unit Code: **063/012/32** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,986,131**

Equalized Assessed Valuation: **\$75,577,192**

Population: **1,131**

Employees:

Full Time: **4**

Part Time: **6**

Salaries Paid: **\$284,069**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$89,376	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$79	\$520	\$360
Revenue Collected During FY 11:	\$442,732	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$625,183	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$391	\$740	\$584
Per Capita Expenditures:	\$553	\$705	\$560
Revenues over (under) Expenditures:	-\$182,451	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-14.95%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$93,486	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$83	\$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:	\$33,583	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$136,321	\$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:	\$523.476	\$8,583,251	\$2,594,486
Per Capita Debt:	\$463	\$1,301	\$617
General Obligation Debt over EAV:	0.51%	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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bulpitt Village**

Unit Code: **011/015/32** County: **CHRISTIAN**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$204,400**

Equalized Assessed Valuation: **\$851,012**

Population: **200**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$11,870**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$173.361	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$867	\$670	\$454
Revenue Collected During FY 11:	\$33.694	\$229,354	\$114,958
Expenditures During FY 11:	\$48.047	\$213,573	\$105,876
Per Capita Revenue:	\$168	\$579	\$289
Per Capita Expenditures:	\$240	\$555	\$286
Revenues over (under) Expenditures:	-\$14.353	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	330.94%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$159.008	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$795	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$145.089	\$3,233	\$
Total Unreserved Funds:	\$13.919	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Bunker Hill City**

Unit Code: **056/020/30** County: **MACOUPIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,245,400**

Equalized Assessed Valuation: **\$16,820,242**

Population: **1,801**

Employees:

Full Time: **15**

Part Time: **10**

Salaries Paid: **\$404,399**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$351.363	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$195	\$520	\$360
Revenue Collected During FY 11:	\$675.885	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$709.566	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$375	\$740	\$584
Per Capita Expenditures:	\$394	\$705	\$560
Revenues over (under) Expenditures:	-\$33.681	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	44.77%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$317.682	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$176	\$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:	\$109.461	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$208.220	\$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:	\$420.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$233	\$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:	\$3,484,852	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,935	\$1,428	\$1,096
Revenue Collected During FY 11:	\$638,748	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$867,113	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$355	\$472	\$312
Per Capita Expenditures:	\$481	\$426	\$290
Operating Income (loss):	-\$228,365	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	375.56%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,256,487	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,808	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Burbank City**

Unit Code: **016/080/30** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,190,732**

Equalized Assessed Valuation: **\$629,614,123**

Population: **28,095**

Employees:

Full Time: **124**

Part Time: **73**

Salaries Paid: **\$9,486,702**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6.847.861	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$244	\$408	\$344
Revenue Collected During FY 11:	\$16.591.301	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$17.278.698	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$591	\$966	\$915
Per Capita Expenditures:	\$615	\$910	\$864
Revenues over (under) Expenditures:	-\$687.397	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	35.69%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$6.166.632	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$219	\$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:	\$1.412.414	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$4.035.219	\$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:	\$12.306.505	\$80,093,952	\$52,112,479
Per Capita Debt:	\$438	\$1,447	\$1,211
General Obligation Debt over EAV:	1.60%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$	\$1,281	\$1,058
Revenue Collected During FY 11:	\$	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$	\$347	\$255
Per Capita Expenditures:	\$	\$343	\$253
Operating Income (loss):	\$	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	0.00%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bureau Village**

Unit Code: **006/020/32** County: **BUREAU**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$865,722**

Equalized Assessed Valuation: **\$1,581,836**

Population: **368**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$22,820**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$151,524	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$412	\$670	\$454
Revenue Collected During FY 11:	\$79,943	\$229,354	\$114,958
Expenditures During FY 11:	\$76,820	\$213,573	\$105,876
Per Capita Revenue:	\$217	\$579	\$289
Per Capita Expenditures:	\$209	\$555	\$286
Revenues over (under) Expenditures:	\$3,123	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	194.67%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$149,547	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$406	\$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:	\$19,448	\$43,930	\$
Total Unrestricted Net Assets:	\$130,099	\$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:	\$325.000	\$293,596	\$50,972
Per Capita Debt:	\$883	\$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:	\$1,009,800	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,744	\$2,114	\$837
Revenue Collected During FY 11:	\$621,569	\$200,254	\$87,964
Expenditures During FY 11:	\$180,022	\$193,235	\$93,439
Per Capita Revenue:	\$1,689	\$547	\$216
Per Capita Expenditures:	\$489	\$537	\$232
Operating Income (loss):	\$441,547	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	814.59%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,466,447	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,985	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Burlington Village**

Unit Code: **045/020/32** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,637,271**

Equalized Assessed Valuation: **\$19,385,562**

Population: **617**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$88,264**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$560,213	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$908	\$670	\$454
Revenue Collected During FY 11:	\$397,454	\$229,354	\$114,958
Expenditures During FY 11:	\$419,439	\$213,573	\$105,876
Per Capita Revenue:	\$644	\$579	\$289
Per Capita Expenditures:	\$680	\$555	\$286
Revenues over (under) Expenditures:	-\$21,985	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	129.64%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$543,744	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$881	\$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:	\$543,744	\$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:	\$148.000	\$293,596	\$50,972
Per Capita Debt:	\$240	\$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:	\$1,567,317	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,540	\$2,114	\$837
Revenue Collected During FY 11:	\$162,046	\$200,254	\$87,964
Expenditures During FY 11:	\$130,814	\$193,235	\$93,439
Per Capita Revenue:	\$263	\$547	\$216
Per Capita Expenditures:	\$212	\$537	\$232
Operating Income (loss):	\$31,232	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1222.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,598,549	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,591	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Burnt Prairie Village**

Unit Code: **097/010/32** County: **WHITE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$117,000**

Equalized Assessed Valuation: **\$238,309**

Population: **52**

Employees:

Full Time: **2**

Part Time: **9**

Salaries Paid: **\$19,322**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$19,605	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$377	\$670	\$454
Revenue Collected During FY 11:	\$8,705	\$229,354	\$114,958
Expenditures During FY 11:	\$7,449	\$213,573	\$105,876
Per Capita Revenue:	\$167	\$579	\$289
Per Capita Expenditures:	\$143	\$555	\$286
Revenues over (under) Expenditures:	\$1,256	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	280.05%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$20,861	\$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:	\$4,211	\$43,930	\$
Total Unrestricted Net Assets:	\$16,650	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$313.000	\$293,596	\$50,972
Per Capita Debt:	\$6.019	\$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:	\$637,445	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$12,259	\$2,114	\$837
Revenue Collected During FY 11:	\$125,987	\$200,254	\$87,964
Expenditures During FY 11:	\$151,548	\$193,235	\$93,439
Per Capita Revenue:	\$2,423	\$547	\$216
Per Capita Expenditures:	\$2,914	\$537	\$232
Operating Income (loss):	-\$25,561	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	403.76%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$611,884	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$11,767	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Burr Ridge Village**

Unit Code: **022/025/32** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,997,445**

Equalized Assessed Valuation: **\$1,267,067,856**

Population: **10,559**

Employees:

Full Time:	53
Part Time:	8
Salaries Paid:	\$4,334,571

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,433,555	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$420	\$520	\$360
Revenue Collected During FY 11:	\$8,301,806	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$8,113,683	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$786	\$740	\$584
Per Capita Expenditures:	\$768	\$705	\$560
Revenues over (under) Expenditures:	\$188,123	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	56.03%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,546,383	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$431	\$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:	\$4,970,031	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,475,605	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$10,202,302

Averages

\$8,583,251

Medians

\$2,594,486

Per Capita Debt:

\$966

\$1,301

\$617

General Obligation Debt over EAV:

0.68%

1.80%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$67,128,119

\$9,133,149

\$3,372,320

Per Capita Beginning Retained Earnings for FY 11:

\$6,357

\$1,428

\$1,096

Revenue Collected During FY 11:

\$3,548,607

\$2,662,250

\$1,182,408

Expenditures During FY 11:

\$4,710,223

\$2,501,260

\$1,107,129

Per Capita Revenue:

\$336

\$472

\$312

Per Capita Expenditures:

\$446

\$426

\$290

Operating Income (loss):

-\$1,161,616

\$160,990

\$22,635

Ratio of Retained Earnings to Expenditures:

1400.50%

411.72%

349.23%

Ending Retained Earnings for FY 11:

\$65,966,503

\$9,497,869

\$3,598,030

Per Capita Ending Retained Earnings:

\$6,247

\$1,526

\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bush Village**

Unit Code: **100/010/32** County: **WILLIAMSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$477,524**

Equalized Assessed Valuation: **\$829,713**

Population: **400**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$28,858**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$131,909	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$330	\$670	\$454
Revenue Collected During FY 11:	\$449,999	\$229,354	\$114,958
Expenditures During FY 11:	\$425,265	\$213,573	\$105,876
Per Capita Revenue:	\$1,125	\$579	\$289
Per Capita Expenditures:	\$1,063	\$555	\$286
Revenues over (under) Expenditures:	\$24,734	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	35.90%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$152,670	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$382	\$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:	\$6,982	\$43,930	\$
Total Unrestricted Net Assets:	\$14,241	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$73,000	\$293,596	\$50,972
Per Capita Debt:	\$183	\$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:	-\$35,656	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	-\$89	\$2,114	\$837
Revenue Collected During FY 11:	\$81,177	\$200,254	\$87,964
Expenditures During FY 11:	\$79,323	\$193,235	\$93,439
Per Capita Revenue:	\$203	\$547	\$216
Per Capita Expenditures:	\$198	\$537	\$232
Operating Income (loss):	\$1,854	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	-37.60%	415.04%	333.91%
Ending Retained Earnings for FY 11:	-\$29,829	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	-\$75	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Bushnell City**

Unit Code: **062/020/30** County: **MCDONOUGH**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,196,034**

Equalized Assessed Valuation: **\$18,490,447**

Population: **3,221**

Employees:

Full Time: **24**

Part Time: **12**

Salaries Paid: **\$878,405**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$594,993	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$185	\$520	\$360
Revenue Collected During FY 11:	\$1,334,607	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,312,933	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$414	\$740	\$584
Per Capita Expenditures:	\$408	\$705	\$560
Revenues over (under) Expenditures:	\$21,674	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	82.58%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,084,200	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$337	\$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:	\$121,745	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,214,611	\$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:	\$1,591,623	\$8,583,251	\$2,594,486
Per Capita Debt:	\$494	\$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:	\$11,227,410	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,486	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,736,602	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,732,330	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,781	\$472	\$312
Per Capita Expenditures:	\$1,780	\$426	\$290
Operating Income (loss):	\$4,272	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	195.94%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$11,231,682	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,487	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Butler Village**

Unit Code: 068/010/32

County: MONTGOME

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$587,360

Equalized Assessed Valuation:

\$846,592

Population:

180

Employees:

Full Time:

Part Time:

5

Salaries Paid:

\$19,349

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$232.105	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.289	\$670	\$454
Revenue Collected During FY 11:	\$58.780	\$229,354	\$114,958
Expenditures During FY 11:	\$46.251	\$213,573	\$105,876
Per Capita Revenue:	\$327	\$579	\$289
Per Capita Expenditures:	\$257	\$555	\$286
Revenues over (under) Expenditures:	\$12.529	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	555.29%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$256.829	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.427	\$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:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$256.829	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$172.145	\$293,596	\$50,972
Per Capita Debt:	\$956	\$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:	\$508,765	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,826	\$2,114	\$837
Revenue Collected During FY 11:	\$77,400	\$200,254	\$87,964
Expenditures During FY 11:	\$85,039	\$193,235	\$93,439
Per Capita Revenue:	\$430	\$547	\$216
Per Capita Expenditures:	\$472	\$537	\$232
Operating Income (loss):	-\$7,639	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1882.97%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,601,258	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$8,896	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Byron City**

Unit Code: **071/015/30** County: **OGLE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,621,681**

Equalized Assessed Valuation: **\$66,569,554**

Population: **3,753**

Employees:

Full Time: **15**

Part Time: **8**

Salaries Paid: **\$814,682**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,632,232	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$435	\$520	\$360
Revenue Collected During FY 11:	\$2,399,703	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,205,089	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$639	\$740	\$584
Per Capita Expenditures:	\$588	\$705	\$560
Revenues over (under) Expenditures:	\$194,614	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	84.40%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,861,161	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$496	\$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:	\$642,183	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$783,444	\$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:	\$3,970,568	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.058	\$1,301	\$617
General Obligation Debt over EAV:	5.70%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$7,091,384	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,890	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,238,072	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,306,469	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$330	\$472	\$312
Per Capita Expenditures:	\$348	\$426	\$290
Operating Income (loss):	-\$68,397	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	534.93%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,988,672	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,862	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cabery Village**

Unit Code: **027/010/32** County: **FORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$176,339**

Equalized Assessed Valuation: **\$2,068,401**

Population: **230**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$3,686**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$84,347	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$367	\$670	\$454
Revenue Collected During FY 11:	\$60.875	\$229,354	\$114,958
Expenditures During FY 11:	\$105.793	\$213,573	\$105,876
Per Capita Revenue:	\$265	\$579	\$289
Per Capita Expenditures:	\$460	\$555	\$286
Revenues over (under) Expenditures:	-\$44.918	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	36.81%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$38,946	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$169	\$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:	\$38,946	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$21.667	\$293,596	\$50,972
Per Capita Debt:	\$94	\$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:	\$680,402	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,958	\$2,114	\$837
Revenue Collected During FY 11:	\$117,840	\$200,254	\$87,964
Expenditures During FY 11:	\$70,546	\$193,235	\$93,439
Per Capita Revenue:	\$512	\$547	\$216
Per Capita Expenditures:	\$307	\$537	\$232
Operating Income (loss):	\$47,294	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1032.20%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$728,179	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,166	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Cahokia Village**

Unit Code: **088/025/32** County: **ST. CLAIR**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,627,980**

Equalized Assessed Valuation: **\$74,936,570**

Population: **15,241**

Employees:

Full Time: **68**

Part Time: **17**

Salaries Paid: **\$3,847,212**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$251.250	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$16	\$520	\$360
Revenue Collected During FY 11:	\$12.037.679	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$9.213.245	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$790	\$740	\$584
Per Capita Expenditures:	\$605	\$705	\$560
Revenues over (under) Expenditures:	\$2.824.434	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	27.08%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2.494.684	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$164	\$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:	\$309.773	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1.978.673	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$7.058.790	\$8,583,251	\$2,594,486
Per Capita Debt:	\$463	\$1,301	\$617
General Obligation Debt over EAV:	4.59%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$126,184	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$8	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,913,031	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,066,332	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$126	\$472	\$312
Per Capita Expenditures:	\$136	\$426	\$290
Operating Income (loss):	-\$153,301	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	27.19%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$561,883	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$37	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Calhoun Village**

Unit Code: **080/010/32** County: **RICHLAND**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$180,000**

Equalized Assessed Valuation: **\$542,759**

Population: **172**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$14,790**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$178,760	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.039	\$670	\$454
Revenue Collected During FY 11:	\$38,370	\$229,354	\$114,958
Expenditures During FY 11:	\$102,905	\$213,573	\$105,876
Per Capita Revenue:	\$223	\$579	\$289
Per Capita Expenditures:	\$598	\$555	\$286
Revenues over (under) Expenditures:	-\$64,535	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	111.00%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$114,225	\$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:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$114,225	\$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:	\$282.000	\$293,596	\$50,972
Per Capita Debt:	\$1.640	\$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:	\$1,065,116	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$6,193	\$2,114	\$837
Revenue Collected During FY 11:	\$42,929	\$200,254	\$87,964
Expenditures During FY 11:	\$76,177	\$193,235	\$93,439
Per Capita Revenue:	\$250	\$547	\$216
Per Capita Expenditures:	\$443	\$537	\$232
Operating Income (loss):	-\$33,248	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1354.57%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,031,868	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$5,999	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Calumet Park Village**

Unit Code: **016/095/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,183,110**

Equalized Assessed Valuation: **\$94,470,426**

Population: **7,835**

Employees:

Full Time: **64**

Part Time: **71**

Salaries Paid: **\$3,428,683**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9,271,070	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.183	\$520	\$360
Revenue Collected During FY 11:	\$9,505,384	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$14,527,076	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.213	\$740	\$584
Per Capita Expenditures:	\$1.854	\$705	\$560
Revenues over (under) Expenditures:	-\$5,021,692	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	62.49%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$9,078,618	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.159	\$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:	\$2,411,832	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$427,445	\$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:	\$13,786,059	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,760	\$1,301	\$617
General Obligation Debt over EAV:	14.19%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,269,534	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$162	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,238,607	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,893,030	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$158	\$472	\$312
Per Capita Expenditures:	\$242	\$426	\$290
Operating Income (loss):	-\$654,423	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	32.49%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$615,111	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$79	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Camargo Village**

Unit Code: 021/020/32 County: DOUGLAS

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$697,800

Equalized Assessed Valuation: \$5,320,127

Population: 459

Employees:

Full Time: 2

Part Time: 10

Salaries Paid: \$92,372

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$76.023	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$166	\$670	\$454
Revenue Collected During FY 11:	\$154.438	\$229,354	\$114,958
Expenditures During FY 11:	\$159.003	\$213,573	\$105,876
Per Capita Revenue:	\$336	\$579	\$289
Per Capita Expenditures:	\$346	\$555	\$286
Revenues over (under) Expenditures:	-\$4.565	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	44.94%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$71.458	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$156	\$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:	\$16.058	\$43,930	\$
Total Unrestricted Net Assets:	\$55.400	\$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:	\$580.080	\$293,596	\$50,972
Per Capita Debt:	\$1.264	\$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:	\$494,574	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,078	\$2,114	\$837
Revenue Collected During FY 11:	\$160,708	\$200,254	\$87,964
Expenditures During FY 11:	\$141,814	\$193,235	\$93,439
Per Capita Revenue:	\$350	\$547	\$216
Per Capita Expenditures:	\$309	\$537	\$232
Operating Income (loss):	\$18,894	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	362.07%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$513,468	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,119	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Cambridge Village**

Unit Code: **037/035/32** County: **HENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,536,085**

Equalized Assessed Valuation: **\$20,900,872**

Population: **2,160**

Employees:

Full Time: **7**

Part Time: **9**

Salaries Paid: **\$318,955**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$438,568	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$203	\$520	\$360
Revenue Collected During FY 11:	\$1,257,280	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,296,310	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$582	\$740	\$584
Per Capita Expenditures:	\$600	\$705	\$560
Revenues over (under) Expenditures:	-\$39,030	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	136.13%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,764,644	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$817	\$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:	\$253,082	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$151,117	\$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:	\$2,816,121	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.304	\$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:	\$4,544,959	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,104	\$1,428	\$1,096
Revenue Collected During FY 11:	\$408,741	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$478,777	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$189	\$472	\$312
Per Capita Expenditures:	\$222	\$426	\$290
Operating Income (loss):	-\$70,036	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	931.22%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,458,482	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,064	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Camden Village**

Unit Code: 084/015/32

County: SCHUYLER

Fiscal Year End:

12/31/2011

Accounting Method:

Cash

Appropriation or Budget:

\$

Equalized Assessed Valuation:

\$

Population:

99

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:	\$59,202	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$598	\$670	\$454
Revenue Collected During FY 11:	\$	\$229,354	\$114,958
Expenditures During FY 11:	\$	\$213,573	\$105,876
Per Capita Revenue:	\$	\$579	\$289
Per Capita Expenditures:	\$	\$555	\$286
Revenues over (under) Expenditures:	\$	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	0.00%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$59,202	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$598	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Camp Point Village**

Unit Code: **001/010/32** County: **ADAMS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$818,550**

Equalized Assessed Valuation: **\$10,876,967**

Population: **1,132**

Employees:

Full Time: **7**

Part Time: **9**

Salaries Paid: **\$316,703**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$796.985	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$704	\$520	\$360
Revenue Collected During FY 11:	\$474.409	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$419.957	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$419	\$740	\$584
Per Capita Expenditures:	\$371	\$705	\$560
Revenues over (under) Expenditures:	\$54.452	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	201.05%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$844.337	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$746	\$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:	\$72.463	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$771.874	\$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:	\$285.272	\$8,583,251	\$2,594,486
Per Capita Debt:	\$252	\$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:	\$2,765,389	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,443	\$1,428	\$1,096
Revenue Collected During FY 11:	\$504,559	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$606,843	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$446	\$472	\$312
Per Capita Expenditures:	\$536	\$426	\$290
Operating Income (loss):	-\$102,284	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	456.07%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,767,599	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,445	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Campbell Hill Village**

Unit Code: **039/015/32** County: **JACKSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$344,467**

Equalized Assessed Valuation: **\$2,349,287**

Population: **325**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$21,219**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$119,923	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$369	\$670	\$454
Revenue Collected During FY 11:	\$78,978	\$229,354	\$114,958
Expenditures During FY 11:	\$79,582	\$213,573	\$105,876
Per Capita Revenue:	\$243	\$579	\$289
Per Capita Expenditures:	\$245	\$555	\$286
Revenues over (under) Expenditures:	-\$604	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	190.17%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$151,338	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$466	\$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:	\$21,688	\$43,930	\$
Total Unrestricted Net Assets:	\$129,650	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$277,520	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$854	\$2,114	\$837
Revenue Collected During FY 11:	\$108,340	\$200,254	\$87,964
Expenditures During FY 11:	\$96,649	\$193,235	\$93,439
Per Capita Revenue:	\$333	\$547	\$216
Per Capita Expenditures:	\$297	\$537	\$232
Operating Income (loss):	\$11,691	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	266.11%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$257,192	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$791	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Campton Hills Village**

Unit Code: **045/115/32** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,047,125**

Equalized Assessed Valuation: **\$803,979,098**

Population: **11,131**

Employees:

Full Time: **7**

Part Time: **9**

Salaries Paid: **\$624,944**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$819.890	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$74	\$520	\$360
Revenue Collected During FY 11:	\$2.467.602	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.972.467	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$222	\$740	\$584
Per Capita Expenditures:	\$177	\$705	\$560
Revenues over (under) Expenditures:	\$495.135	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	66.67%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1.315.025	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$118	\$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:	\$1.273.343	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$71.817	\$8,583,251	\$2,594,486
Per Capita Debt:	\$6	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Campus Village**

Unit Code: **053/010/32** County: **LIVINGSTON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$173,056**

Equalized Assessed Valuation: **\$1,543,496**

Population: **140**

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:	\$78,866	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$563	\$670	\$454
Revenue Collected During FY 11:	\$25,499	\$229,354	\$114,958
Expenditures During FY 11:	\$19,319	\$213,573	\$105,876
Per Capita Revenue:	\$182	\$579	\$289
Per Capita Expenditures:	\$138	\$555	\$286
Revenues over (under) Expenditures:	\$6,180	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	460.92%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$89,046	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$636	\$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:	\$23,769	\$43,930	\$
Total Unrestricted Net Assets:	\$65,277	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$70.000	\$293,596	\$50,972
Per Capita Debt:	\$500	\$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:	\$293,538	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,097	\$2,114	\$837
Revenue Collected During FY 11:	\$94,801	\$200,254	\$87,964
Expenditures During FY 11:	\$53,901	\$193,235	\$93,439
Per Capita Revenue:	\$677	\$547	\$216
Per Capita Expenditures:	\$385	\$537	\$232
Operating Income (loss):	\$40,900	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	620.47%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$334,438	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,389	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Canton City**

Unit Code: **029/030/30** County: **FULTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$29,689,635**

Equalized Assessed Valuation: **\$118,801,563**

Population: **14,498**

Employees:

Full Time: **100**

Part Time: **13**

Salaries Paid: **\$5,450,213**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,847,814	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$334	\$520	\$360
Revenue Collected During FY 11:	\$9,623,607	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10,032,600	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$664	\$740	\$584
Per Capita Expenditures:	\$692	\$705	\$560
Revenues over (under) Expenditures:	-\$408,993	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	45.56%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,570,369	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$315	\$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:	\$1,681,544	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$5,159,575	\$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:	\$27,301,680	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.883	\$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:	\$18,353,406	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,266	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,894,288	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,461,292	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$407	\$472	\$312
Per Capita Expenditures:	\$377	\$426	\$290
Operating Income (loss):	\$432,996	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	348.13%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$19,012,614	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,311	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cantrall Village**

Unit Code: **083/025/32** County: **SANGAMON**

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

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$1,040,631**

Population: **100**

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:	\$65,206	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$652	\$670	\$454
Revenue Collected During FY 11:	\$26,747	\$229,354	\$114,958
Expenditures During FY 11:	\$17,322	\$213,573	\$105,876
Per Capita Revenue:	\$267	\$579	\$289
Per Capita Expenditures:	\$173	\$555	\$286
Revenues over (under) Expenditures:	\$9,425	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	430.85%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$74,631	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$746	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$74,631	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Carbon Cliff Village**

Unit Code: 081/015/32 County: ROCK ISLAND

Fiscal Year End: 12/31/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$3,003,624

Equalized Assessed Valuation: \$18,470,242

Population: 2,134

Employees:

Full Time: 6

Part Time: 22

Salaries Paid: \$315,158

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,692,315	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.262	\$520	\$360
Revenue Collected During FY 11:	\$1,716,879	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,878,044	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$805	\$740	\$584
Per Capita Expenditures:	\$880	\$705	\$560
Revenues over (under) Expenditures:	-\$161,165	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	134.58%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,527,494	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.184	\$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:	\$440,571	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,086,923	\$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:	\$276.534	\$8,583,251	\$2,594,486
Per Capita Debt:	\$130	\$1,301	\$617
General Obligation Debt over EAV:	1.25%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,280,406	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$600	\$1,428	\$1,096
Revenue Collected During FY 11:	\$811,633	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$671,710	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$380	\$472	\$312
Per Capita Expenditures:	\$315	\$426	\$290
Operating Income (loss):	\$139,923	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	211.99%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,423,985	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$667	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Carbon Hill Village**

Unit Code: **032/015/32** County: **GRUNDY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,451,270**

Equalized Assessed Valuation: **\$6,983,470**

Population: **320**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$23,657**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$180.609	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$564	\$670	\$454
Revenue Collected During FY 11:	\$115.561	\$229,354	\$114,958
Expenditures During FY 11:	\$105.383	\$213,573	\$105,876
Per Capita Revenue:	\$361	\$579	\$289
Per Capita Expenditures:	\$329	\$555	\$286
Revenues over (under) Expenditures:	\$10.178	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	185.28%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$195.256	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$610	\$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:	\$195.256	\$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:	\$150.000	\$293,596	\$50,972
Per Capita Debt:	\$469	\$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:	\$82,018	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$256	\$2,114	\$837
Revenue Collected During FY 11:	\$188,183	\$200,254	\$87,964
Expenditures During FY 11:	\$180,069	\$193,235	\$93,439
Per Capita Revenue:	\$588	\$547	\$216
Per Capita Expenditures:	\$563	\$537	\$232
Operating Income (loss):	\$8,114	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	47.57%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$85,663	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$268	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Carbondale City**

Unit Code: **039/020/30** County: **JACKSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$49,894,315**

Equalized Assessed Valuation: **\$302,221,417**

Population: **25,902**

Employees:

Full Time: **270**

Part Time: **32**

Salaries Paid: **\$12,836,036**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,612,483	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$333	\$408	\$344
Revenue Collected During FY 11:	\$23,581,307	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$21,233,349	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$910	\$966	\$915
Per Capita Expenditures:	\$820	\$910	\$864
Revenues over (under) Expenditures:	\$2,347,958	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	41.32%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$8,772,675	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$339	\$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:	\$2,006,961	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$3,496,059	\$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:	\$33,750,529	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.303	\$1,447	\$1,211
General Obligation Debt over EAV:	6.74%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$32,368,215	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,250	\$1,281	\$1,058
Revenue Collected During FY 11:	\$10,779,141	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$9,236,416	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$416	\$347	\$255
Per Capita Expenditures:	\$357	\$343	\$253
Operating Income (loss):	\$1,542,725	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	373.70%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$34,516,622	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,333	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Carlinville City**

Unit Code: **056/025/30** County: **MACOUPIN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,283,159**

Equalized Assessed Valuation: **\$61,546,876**

Population: **5,912**

Employees:

Full Time: **40**

Part Time: **72**

Salaries Paid: **\$1,983,491**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,539,734	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$260	\$520	\$360
Revenue Collected During FY 11:	\$2,963,466	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,011,053	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$501	\$740	\$584
Per Capita Expenditures:	\$509	\$705	\$560
Revenues over (under) Expenditures:	-\$47,587	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	56.62%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,704,790	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$288	\$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:	\$871,207	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$833,583	\$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:	\$2,407,962	\$8,583,251	\$2,594,486
Per Capita Debt:	\$407	\$1,301	\$617
General Obligation Debt over EAV:	2.84%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$8,401,513	\$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:	\$2,177,109	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,117,628	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$368	\$472	\$312
Per Capita Expenditures:	\$358	\$426	\$290
Operating Income (loss):	\$59,481	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	391.00%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,279,954	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,401	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Carlock Village**

Unit Code: **064/030/32** County: **MCLEAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$606,714**

Equalized Assessed Valuation: **\$7,657,166**

Population: **503**

Employees:

Full Time: **1**

Part Time: **7**

Salaries Paid: **\$48,332**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$295,349	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$587	\$670	\$454
Revenue Collected During FY 11:	\$136,314	\$229,354	\$114,958
Expenditures During FY 11:	\$123,542	\$213,573	\$105,876
Per Capita Revenue:	\$271	\$579	\$289
Per Capita Expenditures:	\$246	\$555	\$286
Revenues over (under) Expenditures:	\$12,772	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	244.11%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$301,575	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$600	\$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:	\$257,011	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$360.926	\$293,596	\$50,972
Per Capita Debt:	\$718	\$798	\$117
General Obligation Debt over EAV:	1.11%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$656,274	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,305	\$2,114	\$837
Revenue Collected During FY 11:	\$233,218	\$200,254	\$87,964
Expenditures During FY 11:	\$214,655	\$193,235	\$93,439
Per Capita Revenue:	\$464	\$547	\$216
Per Capita Expenditures:	\$427	\$537	\$232
Operating Income (loss):	\$18,563	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	313.67%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$673,312	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,339	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Carlyle City**

Unit Code: **014/035/30** County: **CLINTON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,027,027**

Equalized Assessed Valuation: **\$38,697,507**

Population: **3,281**

Employees:

Full Time: **30**

Part Time: **83**

Salaries Paid: **\$1,783,270**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,261,031	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$994	\$520	\$360
Revenue Collected During FY 11:	\$2,072,136	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,001,497	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$632	\$740	\$584
Per Capita Expenditures:	\$915	\$705	\$560
Revenues over (under) Expenditures:	-\$929,361	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	100.71%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,022,920	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$921	\$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:	\$1,476,310	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,221,432	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2.095.156	\$8,583,251	\$2,594,486
Per Capita Debt:	\$639	\$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:	\$11,559,350	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,523	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,241,239	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,199,609	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,597	\$472	\$312
Per Capita Expenditures:	\$1,585	\$426	\$290
Operating Income (loss):	\$41,630	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	216.74%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$11,269,661	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,435	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Carmi City**

Unit Code: **097/015/30** County: **WHITE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,947,050**

Equalized Assessed Valuation: **\$42,150,151**

Population: **5,240**

Employees:

Full Time: **75**

Part Time: **72**

Salaries Paid: **\$2,530,776**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6.590.677	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.258	\$520	\$360
Revenue Collected During FY 11:	\$3.803.717	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3.708.792	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$726	\$740	\$584
Per Capita Expenditures:	\$708	\$705	\$560
Revenues over (under) Expenditures:	\$94.925	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	190.15%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$7.052.156	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.346	\$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:	\$2.098.024	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3.518.235	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4,952,320	\$8,583,251	\$2,594,486
Per Capita Debt:	\$945	\$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:	\$12,843,247	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,451	\$1,428	\$1,096
Revenue Collected During FY 11:	\$8,394,772	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$8,097,571	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,602	\$472	\$312
Per Capita Expenditures:	\$1,545	\$426	\$290
Operating Income (loss):	\$297,201	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	156.67%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$12,686,102	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,421	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Carol Stream Village**

Unit Code: **022/030/32** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$38,738,515**

Equalized Assessed Valuation: **\$1,293,322,225**

Population: **39,711**

Employees:

Full Time: **150**

Part Time: **35**

Salaries Paid: **\$11,476,441**

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:	\$23,688,031	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$597	\$408	\$344
Revenue Collected During FY 11:	\$22,511,819	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$21,442,071	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$567	\$966	\$915
Per Capita Expenditures:	\$540	\$910	\$864
Revenues over (under) Expenditures:	\$1,069,748	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	115.46%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$24,757,779	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$623	\$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:	\$3,792,698	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$36,612,483	\$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:	\$8,420,646	\$80,093,952	\$52,112,479
Per Capita Debt:	\$212	\$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:	\$52,169,187	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,314	\$1,281	\$1,058
Revenue Collected During FY 11:	\$7,291,266	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$8,288,910	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$184	\$347	\$255
Per Capita Expenditures:	\$209	\$343	\$253
Operating Income (loss):	-\$997,644	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	617.35%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$51,171,543	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,289	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Carpentersville Village**

Unit Code: **045/025/32** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$57,845,660**

Equalized Assessed Valuation: **\$648,149,605**

Population: **37,397**

Employees:

Full Time:	179
Part Time:	48
Salaries Paid:	\$15,016,756

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,550.012	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$175	\$408	\$344
Revenue Collected During FY 11:	\$25,690.156	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$24,242.363	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$687	\$966	\$915
Per Capita Expenditures:	\$648	\$910	\$864
Revenues over (under) Expenditures:	\$1,447.793	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	26.80%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$6,496.405	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$174	\$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:	\$2,880.926	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$508.223	\$4,803,365	\$9,476,133



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$57,344,933	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.533	\$1,447	\$1,211
General Obligation Debt over EAV:	6.14%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$40,368,168	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,079	\$1,281	\$1,058
Revenue Collected During FY 11:	\$5,840,961	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$7,804,295	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$156	\$347	\$255
Per Capita Expenditures:	\$209	\$343	\$253
Operating Income (loss):	-\$1,963,334	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	500.14%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$39,032,368	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,044	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Carrier Mills Village**

Unit Code: **082/010/32** County: **SALINE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$921,850**

Equalized Assessed Valuation: **\$6,260,597**

Population: **1,653**

Employees:

Full Time: **8**

Part Time: **7**

Salaries Paid: **\$231,432**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$515.565	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$312	\$520	\$360
Revenue Collected During FY 11:	\$624.553	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$550.061	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$378	\$740	\$584
Per Capita Expenditures:	\$333	\$705	\$560
Revenues over (under) Expenditures:	\$74.492	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	98.41%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$541.323	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$327	\$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:	\$337.470	\$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:	\$695,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$420	\$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:	\$1,726,500	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,044	\$1,428	\$1,096
Revenue Collected During FY 11:	\$542,810	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$578,475	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$328	\$472	\$312
Per Capita Expenditures:	\$350	\$426	\$290
Operating Income (loss):	-\$35,665	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	292.29%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,690,835	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,023	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Carrollton City**

Unit Code: **031/010/30** County: **GREENE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,240,700**

Equalized Assessed Valuation: **\$24,264,873**

Population: **2,605**

Employees:

Full Time: **19**

Part Time: **32**

Salaries Paid: **\$832,984**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$721,461	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$277	\$520	\$360
Revenue Collected During FY 11:	\$1,353,404	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,179,413	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$520	\$740	\$584
Per Capita Expenditures:	\$453	\$705	\$560
Revenues over (under) Expenditures:	\$173,991	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	71.59%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$844,327	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$324	\$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:	\$27,295	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$817,032	\$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:	\$162.191	\$8,583,251	\$2,594,486
Per Capita Debt:	\$62	\$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:	\$3,291,633	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,264	\$1,428	\$1,096
Revenue Collected During FY 11:	\$761,738	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$792,786	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$292	\$472	\$312
Per Capita Expenditures:	\$304	\$426	\$290
Operating Income (loss):	-\$31,048	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	417.73%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,311,710	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,271	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Carterville City**

Unit Code: **100/020/30** County: **WILLIAMSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$17,898,000**

Equalized Assessed Valuation: **\$73,649,129**

Population: **5,496**

Employees:

Full Time: **30**

Part Time: **45**

Salaries Paid: **\$1,402,220**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,183,035	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$579	\$520	\$360
Revenue Collected During FY 11:	\$3,415,009	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,975,298	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$621	\$740	\$584
Per Capita Expenditures:	\$541	\$705	\$560
Revenues over (under) Expenditures:	\$439,711	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	121.12%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,603,715	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$656	\$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:	\$664,131	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,939,584	\$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:	\$814.038	\$8,583,251	\$2,594,486
Per Capita Debt:	\$148	\$1,301	\$617
General Obligation Debt over EAV:	1.04%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,860,437	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$702	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,372,947	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,484,209	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$250	\$472	\$312
Per Capita Expenditures:	\$270	\$426	\$290
Operating Income (loss):	-\$111,262	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	253.89%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,768,206	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$686	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Carthage City**

Unit Code: 034/030/30

County: **HANCOCK**

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,911,592

Equalized Assessed Valuation: \$26,798,360

Population: 2,850

Employees:

Full Time: 7

Part Time: 22

Salaries Paid: \$299,417

Blended Component Units

Number Submitted = 1

Kibbie Museum

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$859,879	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$302	\$520	\$360
Revenue Collected During FY 11:	\$1,227,526	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,242,333	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$431	\$740	\$584
Per Capita Expenditures:	\$436	\$705	\$560
Revenues over (under) Expenditures:	-\$14,807	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	71.78%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$891,714	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$313	\$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:	\$648,044	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$112,515	\$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:	\$2.957.154	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.038	\$1,301	\$617
General Obligation Debt over EAV:	6.34%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$4,088,240	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,434	\$1,428	\$1,096
Revenue Collected During FY 11:	\$921,397	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$779,361	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$323	\$472	\$312
Per Capita Expenditures:	\$273	\$426	\$290
Operating Income (loss):	\$142,036	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	545.99%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,255,228	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,493	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Cary Village**

Unit Code: **063/015/32**

County: **MCHENRY**

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$17,841,432

Equalized Assessed Valuation:

\$579,330,391

Population:

18,271

Employees:

Full Time:

66

Part Time:

10

Salaries Paid:

\$4,818,977

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:	\$6,265,920	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$343	\$520	\$360
Revenue Collected During FY 11:	\$7,492,115	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6,894,895	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$410	\$740	\$584
Per Capita Expenditures:	\$377	\$705	\$560
Revenues over (under) Expenditures:	\$597,220	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	69.84%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,815,116	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$264	\$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:	\$1,695,557	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$9,943,411	\$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:	\$14,097,455	\$8,583,251	\$2,594,486
Per Capita Debt:	\$772	\$1,301	\$617
General Obligation Debt over EAV:	0.82%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$18,590,773	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,018	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,643,494	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,991,486	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$199	\$472	\$312
Per Capita Expenditures:	\$218	\$426	\$290
Operating Income (loss):	-\$347,992	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	457.04%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$18,242,781	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$998	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Casey City**

Unit Code: **012/010/30** County: **CLARK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,321,148**

Equalized Assessed Valuation: **\$26,622,038**

Population: **2,769**

Employees:

Full Time: **30**

Part Time: **7**

Salaries Paid: **\$1,508,041**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$843.867	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$305	\$520	\$360
Revenue Collected During FY 11:	\$2,567.695	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,676.815	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$927	\$740	\$584
Per Capita Expenditures:	\$606	\$705	\$560
Revenues over (under) Expenditures:	\$890.880	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	95.75%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,605.536	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$580	\$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:	\$1,756.807	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$206.544	\$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:	\$3,210,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.159	\$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:	\$6,818,138	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,462	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,435,594	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,397,440	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,241	\$472	\$312
Per Capita Expenditures:	\$866	\$426	\$290
Operating Income (loss):	\$1,038,154	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	327.73%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$7,857,167	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,838	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Caseyville Village**

Unit Code: **088/030/32** County: **ST. CLAIR**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,518,951**

Equalized Assessed Valuation: **\$34,296,003**

Population: **4,245**

Employees:

Full Time: **37**

Part Time: **31**

Salaries Paid: **\$1,786,359**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,467,629	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$581	\$520	\$360
Revenue Collected During FY 11:	\$3,821,248	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,632,319	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$900	\$740	\$584
Per Capita Expenditures:	\$856	\$705	\$560
Revenues over (under) Expenditures:	\$188,929	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	63.85%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,319,131	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$546	\$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:	\$16,924	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,644,673	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4,040,795	\$8,583,251	\$2,594,486
Per Capita Debt:	\$952	\$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:	\$4,984,293	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,174	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,190,924	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,198,691	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$752	\$472	\$312
Per Capita Expenditures:	\$754	\$426	\$290
Operating Income (loss):	-\$7,767	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	166.13%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,313,953	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,252	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Catlin Village**

Unit Code: **092/025/32** County: **VERMILION**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,021,864**

Equalized Assessed Valuation: **\$20,476,932**

Population: **2,087**

Employees:

Full Time: **5**

Part Time: **12**

Salaries Paid: **\$275,024**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,074,795	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$515	\$520	\$360
Revenue Collected During FY 11:	\$589,007	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$549,873	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$282	\$740	\$584
Per Capita Expenditures:	\$263	\$705	\$560
Revenues over (under) Expenditures:	\$39,134	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	201.22%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,106,448	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$530	\$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:	\$76,446	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,030,002	\$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:	\$328.115	\$8,583,251	\$2,594,486
Per Capita Debt:	\$157	\$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:	\$1,816,605	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$870	\$1,428	\$1,096
Revenue Collected During FY 11:	\$480,861	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$516,908	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$230	\$472	\$312
Per Capita Expenditures:	\$248	\$426	\$290
Operating Income (loss):	-\$36,047	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	345.91%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,788,039	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$857	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cave-In-Rock Village**

Unit Code: 035/010/32

County: **HARDIN**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$205,004

Equalized Assessed Valuation:

\$1,485,890

Population:

348

Employees:

Full Time:

1

Part Time:

4

Salaries Paid:

\$320,171

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$25,209	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$72	\$670	\$454
Revenue Collected During FY 11:	\$96,761	\$229,354	\$114,958
Expenditures During FY 11:	\$68,174	\$213,573	\$105,876
Per Capita Revenue:	\$278	\$579	\$289
Per Capita Expenditures:	\$196	\$555	\$286
Revenues over (under) Expenditures:	\$28,587	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	78.91%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$53,796	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$155	\$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:	\$14,239	\$43,930	\$
Total Unrestricted Net Assets:	\$39,557	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$257.099	\$293,596	\$50,972
Per Capita Debt:	\$739	\$798	\$117
General Obligation Debt over EAV:	2.76%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$401,377	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,153	\$2,114	\$837
Revenue Collected During FY 11:	\$124,453	\$200,254	\$87,964
Expenditures During FY 11:	\$136,830	\$193,235	\$93,439
Per Capita Revenue:	\$358	\$547	\$216
Per Capita Expenditures:	\$393	\$537	\$232
Operating Income (loss):	-\$12,377	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	284.29%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$389,000	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,118	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cedar Point Village**

Unit Code: **050/010/32** County: **LASALLE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$270,928**

Equalized Assessed Valuation: **\$3,265,127**

Population: **286**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$36,186**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$38.865	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$136	\$670	\$454
Revenue Collected During FY 11:	\$71.340	\$229,354	\$114,958
Expenditures During FY 11:	\$72.627	\$213,573	\$105,876
Per Capita Revenue:	\$249	\$579	\$289
Per Capita Expenditures:	\$254	\$555	\$286
Revenues over (under) Expenditures:	-\$1.287	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	57.58%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$41.816	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$146	\$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:	\$12.527	\$43,930	\$
Total Unrestricted Net Assets:	\$29.289	\$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:	\$150.713	\$293,596	\$50,972
Per Capita Debt:	\$527	\$798	\$117
General Obligation Debt over EAV:	4.62%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$546,163	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,910	\$2,114	\$837
Revenue Collected During FY 11:	\$105,211	\$200,254	\$87,964
Expenditures During FY 11:	\$127,263	\$193,235	\$93,439
Per Capita Revenue:	\$368	\$547	\$216
Per Capita Expenditures:	\$445	\$537	\$232
Operating Income (loss):	-\$22,052	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	408.50%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$519,873	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,818	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cedarville Village**

Unit Code: **089/010/32** County: **STEPHENSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$936,175**

Equalized Assessed Valuation: **\$8,347,986**

Population: **719**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$118,294**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$450,723	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$627	\$670	\$454
Revenue Collected During FY 11:	\$299,224	\$229,354	\$114,958
Expenditures During FY 11:	\$266,312	\$213,573	\$105,876
Per Capita Revenue:	\$416	\$579	\$289
Per Capita Expenditures:	\$370	\$555	\$286
Revenues over (under) Expenditures:	\$32,912	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	144.38%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$384,514	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$535	\$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:	\$54,769	\$43,930	\$
Total Unrestricted Net Assets:	\$329,745	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$209,766	\$293,596	\$50,972
Per Capita Debt:	\$292	\$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:	\$768,506	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,069	\$2,114	\$837
Revenue Collected During FY 11:	\$182,415	\$200,254	\$87,964
Expenditures During FY 11:	\$282,382	\$193,235	\$93,439
Per Capita Revenue:	\$254	\$547	\$216
Per Capita Expenditures:	\$393	\$537	\$232
Operating Income (loss):	-\$99,967	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	272.29%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$768,910	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,069	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Central City Village**

Unit Code: **058/015/32** County: **MARION**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,762,000**

Equalized Assessed Valuation: **\$4,392,503**

Population: **1,172**

Employees:

Full Time: **2**

Part Time: **20**

Salaries Paid: **\$276,246**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$680.888	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$581	\$520	\$360
Revenue Collected During FY 11:	\$479.614	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$493.337	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$409	\$740	\$584
Per Capita Expenditures:	\$421	\$705	\$560
Revenues over (under) Expenditures:	-\$13.723	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	135.24%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$667.165	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$569	\$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:	\$27.683	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$639.482	\$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:	\$67.733	\$8,583,251	\$2,594,486
Per Capita Debt:	\$58	\$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:	\$957,959	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$817	\$1,428	\$1,096
Revenue Collected During FY 11:	\$190,600	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$210,382	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$163	\$472	\$312
Per Capita Expenditures:	\$180	\$426	\$290
Operating Income (loss):	-\$19,782	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	445.94%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$938,177	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$800	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Centralia City**

Unit Code: **058/020/30** County: **MARION**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,809,310**

Equalized Assessed Valuation: **\$101,602,106**

Population: **13,032**

Employees:

Full Time: **121**

Part Time: **20**

Salaries Paid: **\$6,006,481**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,561,511	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$427	\$520	\$360
Revenue Collected During FY 11:	\$12,842,747	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$13,803,880	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$985	\$740	\$584
Per Capita Expenditures:	\$1,059	\$705	\$560
Revenues over (under) Expenditures:	-\$961,133	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	33.74%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,657,666	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$357	\$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:	\$3,340,406	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$870,074	\$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:	\$9,088,650	\$8,583,251	\$2,594,486
Per Capita Debt:	\$697	\$1,301	\$617
General Obligation Debt over EAV:	0.12%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$16,283,349	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,249	\$1,428	\$1,096
Revenue Collected During FY 11:	\$6,106,525	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$6,144,397	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$469	\$472	\$312
Per Capita Expenditures:	\$471	\$426	\$290
Operating Income (loss):	-\$37,872	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	264.39%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$16,245,477	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,247	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Centreville City**

Unit Code: **088/035/30** County: **ST. CLAIR**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,086,840**

Equalized Assessed Valuation: **\$8,812,354**

Population: **5,900**

Employees:

Full Time: **50**

Part Time: **5**

Salaries Paid: **\$913,194**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$900.612	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$153	\$520	\$360
Revenue Collected During FY 11:	\$2.692.792	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2.654.363	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$456	\$740	\$584
Per Capita Expenditures:	\$450	\$705	\$560
Revenues over (under) Expenditures:	\$38.429	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	35.38%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$939.041	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$159	\$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:	\$939.041	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$575.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$97	\$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:	-\$280,563	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	-\$48	\$1,428	\$1,096
Revenue Collected During FY 11:	\$42,558	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$77,646	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$7	\$472	\$312
Per Capita Expenditures:	\$13	\$426	\$290
Operating Income (loss):	-\$35,088	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	-406.53%	411.72%	349.23%
Ending Retained Earnings for FY 11:	-\$315,651	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	-\$54	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Cerro Gordo Village**

Unit Code: **074/020/32** County: **PIATT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,401,775**

Equalized Assessed Valuation: **\$12,040,927**

Population: **1,344**

Employees:

Full Time: **3**

Part Time: **19**

Salaries Paid: **\$184,378**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$138,969	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$103	\$520	\$360
Revenue Collected During FY 11:	\$442,758	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$444,278	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$329	\$740	\$584
Per Capita Expenditures:	\$331	\$705	\$560
Revenues over (under) Expenditures:	-\$1,520	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	233.51%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,037,450	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$772	\$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:	\$191,770	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$28,642	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$925.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$688	\$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:	\$2,592,522	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,929	\$1,428	\$1,096
Revenue Collected During FY 11:	\$317,013	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$308,743	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$236	\$472	\$312
Per Capita Expenditures:	\$230	\$426	\$290
Operating Income (loss):	\$8,270	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	842.38%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,600,795	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,935	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Chadwick Village**

Unit Code: **008/010/32** County: **CARROLL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$865,000**

Equalized Assessed Valuation: **\$5,086,441**

Population: **1,214**

Employees:

Full Time: **1**

Part Time: **19**

Salaries Paid: **\$85,767**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$625.476	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$515	\$520	\$360
Revenue Collected During FY 11:	\$192.538	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$192.294	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$159	\$740	\$584
Per Capita Expenditures:	\$158	\$705	\$560
Revenues over (under) Expenditures:	\$244	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	325.40%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$625.720	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$515	\$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:	\$409.814	\$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:	\$9.129	\$8,583,251	\$2,594,486
Per Capita Debt:	\$8	\$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:	\$1,163,124	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$958	\$1,428	\$1,096
Revenue Collected During FY 11:	\$166,059	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$151,960	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$137	\$472	\$312
Per Capita Expenditures:	\$125	\$426	\$290
Operating Income (loss):	\$14,099	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	774.69%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,177,223	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$970	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Champaign City**

Unit Code: **010/020/30** County: **CHAMPAIGN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$126,607,177**

Equalized Assessed Valuation: **\$1,541,915,649**

Population: **81,055**

Employees:

Full Time:	496
Part Time:	80
Salaries Paid:	\$38,164,033

Blended Component Units

Number Submitted = 3

Champaign Fire Pension
Champaign Police Pension
Town of the City of Champaign, Illinois

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$30,601,253	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$378	\$408	\$344
Revenue Collected During FY 11:	\$82,798,662	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$66,167,384	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,022	\$966	\$915
Per Capita Expenditures:	\$816	\$910	\$864
Revenues over (under) Expenditures:	\$16,631,278	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	59.88%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$39,618,912	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$489	\$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:	\$29,228,834	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$35,555,990	\$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:	\$88,559,745	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.093	\$1,447	\$1,211
General Obligation Debt over EAV:	5.02%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$47,345,845	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$584	\$1,281	\$1,058
Revenue Collected During FY 11:	\$6,137,333	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$5,417,723	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$76	\$347	\$255
Per Capita Expenditures:	\$67	\$343	\$253
Operating Income (loss):	\$719,610	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	887.03%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$48,056,638	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$593	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Chandlerville Village**

Unit Code: **009/025/32** County: **CASS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$731,036**

Equalized Assessed Valuation: **\$3,796,500**

Population: **553**

Employees:

Full Time:

Part Time: **17**

Salaries Paid: **\$59,895**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$444,785	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$804	\$670	\$454
Revenue Collected During FY 11:	\$219,948	\$229,354	\$114,958
Expenditures During FY 11:	\$205,495	\$213,573	\$105,876
Per Capita Revenue:	\$398	\$579	\$289
Per Capita Expenditures:	\$372	\$555	\$286
Revenues over (under) Expenditures:	\$14,453	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	223.48%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$459,238	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$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:	\$21,887	\$43,930	\$
Total Unrestricted Net Assets:	\$437,351	\$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:	\$247.207	\$293,596	\$50,972
Per Capita Debt:	\$447	\$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:	\$791,979	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,432	\$2,114	\$837
Revenue Collected During FY 11:	\$159,367	\$200,254	\$87,964
Expenditures During FY 11:	\$119,855	\$193,235	\$93,439
Per Capita Revenue:	\$288	\$547	\$216
Per Capita Expenditures:	\$217	\$537	\$232
Operating Income (loss):	\$39,512	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	693.75%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$831,491	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,504	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Channahon City**

Unit Code: **099/025/30** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,813,675**

Equalized Assessed Valuation: **\$339,470,314**

Population: **12,560**

Employees:

Full Time: **67**

Part Time: **16**

Salaries Paid: **\$4,273,397**

Blended Component Units

Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9,943,349	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$792	\$520	\$360
Revenue Collected During FY 11:	\$28,547,495	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$29,864,404	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$2,273	\$740	\$584
Per Capita Expenditures:	\$2,378	\$705	\$560
Revenues over (under) Expenditures:	-\$1,316,909	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	27.94%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$8,343,531	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$664	\$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:	\$2,427,614	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$240,667	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$23,375,266	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,861	\$1,301	\$617
General Obligation Debt over EAV:	2.66%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$24,091,241	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,918	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,402,355	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,474,479	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$271	\$472	\$312
Per Capita Expenditures:	\$277	\$426	\$290
Operating Income (loss):	-\$72,124	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	737.35%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$25,619,060	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,040	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Chapin Village**

Unit Code: **069/010/32** County: **MORGAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,098,000**

Equalized Assessed Valuation: **\$4,323,164**

Population: **512**

Employees:

Full Time: **2**

Part Time: **22**

Salaries Paid: **\$100,426**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$206.633	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$404	\$670	\$454
Revenue Collected During FY 11:	\$223.278	\$229,354	\$114,958
Expenditures During FY 11:	\$235.602	\$213,573	\$105,876
Per Capita Revenue:	\$436	\$579	\$289
Per Capita Expenditures:	\$460	\$555	\$286
Revenues over (under) Expenditures:	-\$12.324	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	93.30%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$219.809	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$429	\$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:	\$219.376	\$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:	\$25,500	\$293,596	\$50,972
Per Capita Debt:	\$50	\$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:	\$964,138	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,883	\$2,114	\$837
Revenue Collected During FY 11:	\$128,211	\$200,254	\$87,964
Expenditures During FY 11:	\$150,744	\$193,235	\$93,439
Per Capita Revenue:	\$250	\$547	\$216
Per Capita Expenditures:	\$294	\$537	\$232
Operating Income (loss):	-\$22,533	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	624.64%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$941,605	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,839	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Charleston City**

Unit Code: **015/015/30** County: **COLES**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,980,701**

Equalized Assessed Valuation: **\$185,220,108**

Population: **21,838**

Employees:

Full Time: **137**

Part Time: **61**

Salaries Paid: **\$7,874,399**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,504,811	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$252	\$520	\$360
Revenue Collected During FY 11:	\$13,449,728	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$13,359,768	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$616	\$740	\$584
Per Capita Expenditures:	\$612	\$705	\$560
Revenues over (under) Expenditures:	\$89,960	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	44.44%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,937,308	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$272	\$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:	\$1,574,005	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,820,211	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$19,125,175	\$8,583,251	\$2,594,486
Per Capita Debt:	\$876	\$1,301	\$617
General Obligation Debt over EAV:	7.40%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$23,055,743	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,056	\$1,428	\$1,096
Revenue Collected During FY 11:	\$7,350,068	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,273,981	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$337	\$472	\$312
Per Capita Expenditures:	\$196	\$426	\$290
Operating Income (loss):	\$3,076,087	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	603.91%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$25,810,979	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,182	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Chatham Village**

Unit Code: 083/030/32 County: SANGAMON

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$25,923,804

Equalized Assessed Valuation: \$197,979,674

Population: 11,500

Employees:

Full Time: 53

Part Time: 14

Salaries Paid: \$3,124,481

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,077,475	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$94	\$520	\$360
Revenue Collected During FY 11:	\$4,687,100	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,205,390	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$408	\$740	\$584
Per Capita Expenditures:	\$366	\$705	\$560
Revenues over (under) Expenditures:	\$481,710	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	30.62%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,287,841	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$112	\$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:	\$851,430	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$608,258	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$7.186.568	\$8,583,251	\$2,594,486
Per Capita Debt:	\$625	\$1,301	\$617
General Obligation Debt over EAV:	0.10%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$16,054,156	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,396	\$1,428	\$1,096
Revenue Collected During FY 11:	\$11,737,234	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$11,350,521	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,021	\$472	\$312
Per Capita Expenditures:	\$987	\$426	\$290
Operating Income (loss):	\$386,713	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	145.40%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$16,503,869	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,435	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Chatsworth Town**

Unit Code: 053/015/31

County: LIVINGSTON

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$105,310

Equalized Assessed Valuation:

\$8,902,431

Population:

1,180

Employees:

Full Time:

4

Part Time:

10

Salaries Paid:

\$162,267

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$129,735	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$110	\$520	\$360
Revenue Collected During FY 11:	\$461,344	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$904,499	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$391	\$740	\$584
Per Capita Expenditures:	\$767	\$705	\$560
Revenues over (under) Expenditures:	-\$443,155	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-34.65%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$313,420	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$266	\$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:	\$220,484	\$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:	\$68,254	\$8,583,251	\$2,594,486
Per Capita Debt:	\$58	\$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:	\$2,584,708	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,190	\$1,428	\$1,096
Revenue Collected During FY 11:	\$403,278	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$328,407	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$342	\$472	\$312
Per Capita Expenditures:	\$278	\$426	\$290
Operating Income (loss):	\$74,871	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	809.84%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,659,579	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,254	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Chebanse Village**

Unit Code: **038/025/32** County: **IROQUOIS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,891,100**

Equalized Assessed Valuation: **\$15,077,092**

Population: **1,088**

Employees:

Full Time: **4**

Part Time: **10**

Salaries Paid: **\$177,139**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$429,421	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$395	\$520	\$360
Revenue Collected During FY 11:	\$328,841	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$319,805	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$302	\$740	\$584
Per Capita Expenditures:	\$294	\$705	\$560
Revenues over (under) Expenditures:	\$9,036	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	137.10%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$438,457	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$403	\$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:	\$374,890	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$68,038	\$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:	\$5,378,015	\$8,583,251	\$2,594,486
Per Capita Debt:	\$4.943	\$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:	\$5,660,131	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$5,202	\$1,428	\$1,096
Revenue Collected During FY 11:	\$625,808	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$629,248	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$575	\$472	\$312
Per Capita Expenditures:	\$578	\$426	\$290
Operating Income (loss):	-\$3,440	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	898.96%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,656,691	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$5,199	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Chenoa City**

Unit Code: **064/035/30** County: **MCLEAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,835,080**

Equalized Assessed Valuation: **\$21,785,580**

Population: **1,851**

Employees:

Full Time: **8**

Part Time: **25**

Salaries Paid: **\$415,755**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$651.968	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$352	\$520	\$360
Revenue Collected During FY 11:	\$1.065.753	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.029.661	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$576	\$740	\$584
Per Capita Expenditures:	\$556	\$705	\$560
Revenues over (under) Expenditures:	\$36.092	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	75.93%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$781.772	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$422	\$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:	\$989.773	\$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:	\$516.100	\$8,583,251	\$2,594,486
Per Capita Debt:	\$279	\$1,301	\$617
General Obligation Debt over EAV:	0.12%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,090,524	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,670	\$1,428	\$1,096
Revenue Collected During FY 11:	\$536,365	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$715,628	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$290	\$472	\$312
Per Capita Expenditures:	\$387	\$426	\$290
Operating Income (loss):	-\$179,263	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	410.51%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,937,699	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,587	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cherry Village**

Unit Code: **006/025/32** County: **BUREAU**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$266,800**

Equalized Assessed Valuation: **\$5,506,340**

Population: **509**

Employees:

Full Time:

Part Time: **16**

Salaries Paid: **\$43,904**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$194.183	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$381	\$670	\$454
Revenue Collected During FY 11:	\$151.459	\$229,354	\$114,958
Expenditures During FY 11:	\$146.598	\$213,573	\$105,876
Per Capita Revenue:	\$298	\$579	\$289
Per Capita Expenditures:	\$288	\$555	\$286
Revenues over (under) Expenditures:	\$4.861	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	135.78%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$199.044	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$391	\$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:	\$24.205	\$43,930	\$
Total Unrestricted Net Assets:	\$174.839	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$202,143	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$397	\$2,114	\$837
Revenue Collected During FY 11:	\$44,014	\$200,254	\$87,964
Expenditures During FY 11:	\$43,597	\$193,235	\$93,439
Per Capita Revenue:	\$86	\$547	\$216
Per Capita Expenditures:	\$86	\$537	\$232
Operating Income (loss):	\$417	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	464.62%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$202,560	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$398	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Cherry Valley Village**

Unit Code: **101/010/32** County: **WINNEBAGO**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,182,716**

Equalized Assessed Valuation: **\$89,627,915**

Population: **3,162**

Employees:

Full Time: **26**

Part Time: **21**

Salaries Paid: **\$1,487,134**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$987,943	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$312	\$520	\$360
Revenue Collected During FY 11:	\$4,078,757	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,026,597	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,290	\$740	\$584
Per Capita Expenditures:	\$957	\$705	\$560
Revenues over (under) Expenditures:	\$1,052,160	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	47.16%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,427,326	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$451	\$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:	\$1,500,682	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,581,763	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,716,407	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.808	\$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:	\$3,626,795	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,147	\$1,428	\$1,096
Revenue Collected During FY 11:	\$942,954	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$752,186	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$298	\$472	\$312
Per Capita Expenditures:	\$238	\$426	\$290
Operating Income (loss):	\$190,768	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	507.53%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,817,563	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,207	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Chester City**

Unit Code: **079/015/30** County: **RANDOLPH**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,470,157**

Equalized Assessed Valuation: **\$51,191,027**

Population: **8,586**

Employees:

Full Time: **45**

Part Time: **50**

Salaries Paid: **\$2,342,864**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3.305.868	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$385	\$520	\$360
Revenue Collected During FY 11:	\$3.573.423	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4.020.465	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$416	\$740	\$584
Per Capita Expenditures:	\$468	\$705	\$560
Revenues over (under) Expenditures:	-\$447.042	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	77.33%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3.108.826	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$362	\$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:	\$1.903.696	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$895.585	\$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:	\$8,510,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$991	\$1,301	\$617
General Obligation Debt over EAV:	14.97%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$14,336,989	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,670	\$1,428	\$1,096
Revenue Collected During FY 11:	\$6,108,154	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,852,393	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$711	\$472	\$312
Per Capita Expenditures:	\$682	\$426	\$290
Operating Income (loss):	\$255,761	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	245.07%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$14,342,750	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,670	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Chesterfield Village**

Unit Code: **056/030/32** County: **MACOUPIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$186,250**

Equalized Assessed Valuation: **\$1,684,904**

Population: **213**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$12,996**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$35,128	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$165	\$670	\$454
Revenue Collected During FY 11:	\$56,155	\$229,354	\$114,958
Expenditures During FY 11:	\$61,610	\$213,573	\$105,876
Per Capita Revenue:	\$264	\$579	\$289
Per Capita Expenditures:	\$289	\$555	\$286
Revenues over (under) Expenditures:	-\$5,455	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	52.28%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$32,208	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$151	\$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:	\$5,836	\$43,930	\$
Total Unrestricted Net Assets:	\$26,372	\$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:	\$183.654	\$293,596	\$50,972
Per Capita Debt:	\$862	\$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:	\$663,330	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,114	\$2,114	\$837
Revenue Collected During FY 11:	\$58,464	\$200,254	\$87,964
Expenditures During FY 11:	\$88,833	\$193,235	\$93,439
Per Capita Revenue:	\$274	\$547	\$216
Per Capita Expenditures:	\$417	\$537	\$232
Operating Income (loss):	-\$30,369	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	846.11%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$751,626	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,529	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Chicago Heights City**

Unit Code: **016/105/30** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$62,784,123**

Equalized Assessed Valuation: **\$477,904,025**

Population: **30,276**

Employees:

Full Time: **270**

Part Time: **27**

Salaries Paid: **\$16,052,474**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$856.039	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$28	\$408	\$344
Revenue Collected During FY 11:	\$31.423.232	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$32.157.066	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1.038	\$966	\$915
Per Capita Expenditures:	\$1.062	\$910	\$864
Revenues over (under) Expenditures:	-\$733.834	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	5.05%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$1.623.345	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$54	\$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:	\$915.069	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$46.514.985	\$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:	\$59,080,139	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.951	\$1,447	\$1,211
General Obligation Debt over EAV:	9.34%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$10,577,288	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$349	\$1,281	\$1,058
Revenue Collected During FY 11:	\$7,052,122	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$6,321,186	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$233	\$347	\$255
Per Capita Expenditures:	\$209	\$343	\$253
Operating Income (loss):	\$730,936	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	165.95%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$10,489,952	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$346	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Chicago Ridge Village**

Unit Code: **016/110/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,686,121**

Equalized Assessed Valuation: **\$415,576,556**

Population: **14,305**

Employees:

Full Time:	74
Part Time:	105
Salaries Paid:	\$6,740,598

Blended Component Units

Number Submitted = **2**

Fire Fighters' Pension Fund

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,982,960	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$278	\$520	\$360
Revenue Collected During FY 11:	\$15,657,812	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$16,641,763	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.095	\$740	\$584
Per Capita Expenditures:	\$1.163	\$705	\$560
Revenues over (under) Expenditures:	-\$983,951	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	25.54%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,250,009	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$297	\$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:	\$275,561	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,748,546	\$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:	\$11,748,648	\$8,583,251	\$2,594,486
Per Capita Debt:	\$821	\$1,301	\$617
General Obligation Debt over EAV:	1.34%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,933,741	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$415	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,924,282	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,310,988	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$204	\$472	\$312
Per Capita Expenditures:	\$162	\$426	\$290
Operating Income (loss):	\$613,294	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	283.30%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,547,035	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$458	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Chillicothe City**

Unit Code: **072/025/30** County: **PEORIA**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,087,400**

Equalized Assessed Valuation: **\$90,009,643**

Population: **6,097**

Employees:

Full Time: **25**

Part Time: **15**

Salaries Paid: **\$1,457,882**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,298,881	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$705	\$520	\$360
Revenue Collected During FY 11:	\$3,250,269	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,047,905	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$533	\$740	\$584
Per Capita Expenditures:	\$500	\$705	\$560
Revenues over (under) Expenditures:	\$202,364	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	148.10%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,513,975	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$740	\$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:	\$3,074,924	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,148,143	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,923,049	\$8,583,251	\$2,594,486
Per Capita Debt:	\$315	\$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:	\$1,705,940	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$280	\$1,428	\$1,096
Revenue Collected During FY 11:	\$904,414	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$787,248	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$148	\$472	\$312
Per Capita Expenditures:	\$129	\$426	\$290
Operating Income (loss):	\$117,166	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	231.58%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,823,106	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$299	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Chrisman City**

Unit Code: **023/015/30** County: **EDGAR**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$718,945**

Equalized Assessed Valuation: **\$8,755,656**

Population: **1,219**

Employees:

Full Time: **6**

Part Time: **12**

Salaries Paid: **\$252,085**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$274,961	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$226	\$520	\$360
Revenue Collected During FY 11:	\$389,159	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$379,638	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$319	\$740	\$584
Per Capita Expenditures:	\$311	\$705	\$560
Revenues over (under) Expenditures:	\$9,521	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	74.94%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$284,482	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$233	\$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:	\$135,470	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$149,012	\$837,156	\$690,850



FISCAL YEAR 2011

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:	\$1,634,954	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,341	\$1,428	\$1,096
Revenue Collected During FY 11:	\$258,968	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$289,199	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$212	\$472	\$312
Per Capita Expenditures:	\$237	\$426	\$290
Operating Income (loss):	-\$30,231	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	554.89%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,604,723	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,316	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Christopher City**

Unit Code: **028/020/30** County: **FRANKLIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,751,750**

Equalized Assessed Valuation: **\$14,247,253**

Population: **2,885**

Employees:

Full Time: **20**

Part Time: **12**

Salaries Paid: **\$530,003**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$841,797	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$292	\$520	\$360
Revenue Collected During FY 11:	\$1,765,332	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,698,105	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$612	\$740	\$584
Per Capita Expenditures:	\$589	\$705	\$560
Revenues over (under) Expenditures:	\$67,227	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	61.54%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,045,016	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$362	\$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:	\$707,383	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$337,633	\$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:	\$160.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$55	\$1,301	\$617
General Obligation Debt over EAV:	1.12%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$4,355,491	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,510	\$1,428	\$1,096
Revenue Collected During FY 11:	\$872,078	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,005,078	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$302	\$472	\$312
Per Capita Expenditures:	\$348	\$426	\$290
Operating Income (loss):	-\$133,000	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	415.07%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,171,779	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,446	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Cicero Town**

Unit Code: 016/115/31

County: COOK

Fiscal Year End:

12/31/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$157,811,816

Equalized Assessed Valuation:

\$677,695,683

Population:

84,261

Employees:

Full Time:

590

Part Time:

115

Salaries Paid:

\$38,101,924

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$26,269,056	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$312	\$408	\$344
Revenue Collected During FY 11:	\$90,318,436	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$87,215,032	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1.072	\$966	\$915
Per Capita Expenditures:	\$1.035	\$910	\$864
Revenues over (under) Expenditures:	\$3,103,404	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	30.34%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$26,458,378	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$314	\$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:	\$	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$37,682,526	\$4,803,365	\$9,476,133



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$128,272,665	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.522	\$1,447	\$1,211
General Obligation Debt over EAV:	15.98%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,230,006	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$62	\$1,281	\$1,058
Revenue Collected During FY 11:	\$15,758,435	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$15,932,377	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$187	\$347	\$255
Per Capita Expenditures:	\$189	\$343	\$253
Operating Income (loss):	-\$173,942	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	1.61%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$256,056	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$3	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cisco Village**

Unit Code: **074/025/32** County: **PIATT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$292,000**

Equalized Assessed Valuation: **\$3,410,723**

Population: **289**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$21,660**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$306,449	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.060	\$670	\$454
Revenue Collected During FY 11:	\$80,277	\$229,354	\$114,958
Expenditures During FY 11:	\$38,905	\$213,573	\$105,876
Per Capita Revenue:	\$278	\$579	\$289
Per Capita Expenditures:	\$135	\$555	\$286
Revenues over (under) Expenditures:	\$41,372	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	894.03%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$347,821	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,204	\$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:	\$347,821	\$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:	\$183,501	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$635	\$2,114	\$837
Revenue Collected During FY 11:	\$37,900	\$200,254	\$87,964
Expenditures During FY 11:	\$66,952	\$193,235	\$93,439
Per Capita Revenue:	\$131	\$547	\$216
Per Capita Expenditures:	\$232	\$537	\$232
Operating Income (loss):	-\$29,052	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	230.69%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$154,449	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$534	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cisne Village**

Unit Code: 096/010/32

County: WAYNE

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,161,000

Equalized Assessed Valuation:

\$3,260,101

Population:

672

Employees:

Full Time:

3

Part Time:

16

Salaries Paid:

\$136,062

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$157,061	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$234	\$670	\$454
Revenue Collected During FY 11:	\$171.871	\$229,354	\$114,958
Expenditures During FY 11:	\$165.794	\$213,573	\$105,876
Per Capita Revenue:	\$256	\$579	\$289
Per Capita Expenditures:	\$247	\$555	\$286
Revenues over (under) Expenditures:	\$6.077	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	98.40%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$163.138	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$243	\$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:	\$21.532	\$43,930	\$
Total Unrestricted Net Assets:	\$167.945	\$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:	\$274	\$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:	\$1,406,473	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,093	\$2,114	\$837
Revenue Collected During FY 11:	\$404,294	\$200,254	\$87,964
Expenditures During FY 11:	\$414,570	\$193,235	\$93,439
Per Capita Revenue:	\$602	\$547	\$216
Per Capita Expenditures:	\$617	\$537	\$232
Operating Income (loss):	-\$10,276	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	336.78%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,396,197	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,078	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Claremont Village**

Unit Code: **080/015/32** County: **RICHLAND**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$89,500**

Equalized Assessed Valuation: **\$1,246,474**

Population: **861**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$13,705**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$69,438	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$81	\$670	\$454
Revenue Collected During FY 11:	\$55,292	\$229,354	\$114,958
Expenditures During FY 11:	\$41,154	\$213,573	\$105,876
Per Capita Revenue:	\$64	\$579	\$289
Per Capita Expenditures:	\$48	\$555	\$286
Revenues over (under) Expenditures:	\$14,138	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	203.26%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$83,648	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$97	\$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:	\$83,649	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$90,000	\$293,596	\$50,972
Per Capita Debt:	\$105	\$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:	\$315,714	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$367	\$2,114	\$837
Revenue Collected During FY 11:	\$43,084	\$200,254	\$87,964
Expenditures During FY 11:	\$44,669	\$193,235	\$93,439
Per Capita Revenue:	\$50	\$547	\$216
Per Capita Expenditures:	\$52	\$537	\$232
Operating Income (loss):	-\$1,585	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	703.24%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$314,129	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$365	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Clarendon Hills Village**

Unit Code: **022/035/32** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,747,465**

Equalized Assessed Valuation: **\$537,200,987**

Population: **8,427**

Employees:

Full Time: **32**

Part Time: **58**

Salaries Paid: **\$3,533,572**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3.386.103	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$402	\$520	\$360
Revenue Collected During FY 11:	\$6.437.687	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6.369.615	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$764	\$740	\$584
Per Capita Expenditures:	\$756	\$705	\$560
Revenues over (under) Expenditures:	\$68.072	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	53.38%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3.400.033	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$403	\$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:	\$816.434	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$6.485.184	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,840,215	\$8,583,251	\$2,594,486
Per Capita Debt:	\$456	\$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:	\$9,845,160	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,168	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,511,938	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,983,623	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$298	\$472	\$312
Per Capita Expenditures:	\$235	\$426	\$290
Operating Income (loss):	\$528,315	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	522.96%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$10,373,475	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,231	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Clay City Village**

Unit Code: 013/010/32 County: CLAY

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,538,930

Equalized Assessed Valuation: \$4,912,587

Population: 939

Employees:

Full Time: 5

Part Time: 13

Salaries Paid: \$216,045

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$854,910	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$910	\$670	\$454
Revenue Collected During FY 11:	\$417,625	\$229,354	\$114,958
Expenditures During FY 11:	\$372,794	\$213,573	\$105,876
Per Capita Revenue:	\$445	\$579	\$289
Per Capita Expenditures:	\$397	\$555	\$286
Revenues over (under) Expenditures:	\$44,831	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	241.35%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$899,741	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$958	\$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:	\$899,741	\$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:	\$815,000	\$293,596	\$50,972
Per Capita Debt:	\$868	\$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:	\$464,680	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$495	\$2,114	\$837
Revenue Collected During FY 11:	\$676,033	\$200,254	\$87,964
Expenditures During FY 11:	\$629,361	\$193,235	\$93,439
Per Capita Revenue:	\$720	\$547	\$216
Per Capita Expenditures:	\$670	\$537	\$232
Operating Income (loss):	\$46,672	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	81.25%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$511,352	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$545	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Clayton Village

Unit Code: 001/015/32 County: ADAMS

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$507,550

Equalized Assessed Valuation: \$3,680,203

Population: 830

Employees:

Full Time: 3

Part Time: 1

Salaries Paid: \$109,606

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 11:	\$516,428	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$622	\$670	\$454
Revenue Collected During FY 11:	\$211,004	\$229,354	\$114,958
Expenditures During FY 11:	\$394,567	\$213,573	\$105,876
Per Capita Revenue:	\$254	\$579	\$289
Per Capita Expenditures:	\$475	\$555	\$286
Revenues over (under) Expenditures:	-\$183,563	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	84.00%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$331,419	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$399	\$701	\$460

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$30,876	\$43,930	\$
Total Unrestricted Net Assets:	\$300,543	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$217,661	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$262	\$2,114	\$837
Revenue Collected During FY 11:	\$156,117	\$200,254	\$87,964
Expenditures During FY 11:	\$133,626	\$193,235	\$93,439
Per Capita Revenue:	\$188	\$547	\$216
Per Capita Expenditures:	\$161	\$537	\$232
Operating Income (loss):	\$22,491	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	227.60%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$304,130	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$366	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Clear Lake Village**

Unit Code: **083/035/32** County: **SANGAMON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$177,000**

Equalized Assessed Valuation: **\$1,966,984**

Population: **265**

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:	\$117.638	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$444	\$670	\$454
Revenue Collected During FY 11:	\$39.516	\$229,354	\$114,958
Expenditures During FY 11:	\$59.146	\$213,573	\$105,876
Per Capita Revenue:	\$149	\$579	\$289
Per Capita Expenditures:	\$223	\$555	\$286
Revenues over (under) Expenditures:	-\$19.630	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	165.71%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$98.008	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$370	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$17.000	\$3,233	\$
Total Unreserved Funds:	\$98.064	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cleveland Village**

Unit Code: **037/040/32** County: **HENRY**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$135,240**

Equalized Assessed Valuation: **\$2,004,013**

Population: **188**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$8,078**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$302.539	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.609	\$670	\$454
Revenue Collected During FY 11:	\$68.645	\$229,354	\$114,958
Expenditures During FY 11:	\$61.967	\$213,573	\$105,876
Per Capita Revenue:	\$365	\$579	\$289
Per Capita Expenditures:	\$330	\$555	\$286
Revenues over (under) Expenditures:	\$6.678	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	499.00%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$309.217	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.645	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$77.048	\$3,233	\$
Total Unreserved Funds:	\$232.169	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Clifton Village**

Unit Code: **038/035/32** County: **IROQUOIS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,572,250**

Equalized Assessed Valuation: **\$19,958,018**

Population: **2,540**

Employees:

Full Time: **2**

Part Time: **8**

Salaries Paid: **\$178,369**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$363.896	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$143	\$520	\$360
Revenue Collected During FY 11:	\$550.000	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$444.637	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$217	\$740	\$584
Per Capita Expenditures:	\$175	\$705	\$560
Revenues over (under) Expenditures:	\$105.363	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	100.81%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$448.259	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$176	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$448.259	\$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:	\$30.215	\$8,583,251	\$2,594,486
Per Capita Debt:	\$12	\$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:	\$540,353	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$213	\$1,428	\$1,096
Revenue Collected During FY 11:	\$7,938,772	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$913,453	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$3,126	\$472	\$312
Per Capita Expenditures:	\$360	\$426	\$290
Operating Income (loss):	\$7,025,319	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	830.55%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$7,586,672	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,987	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Clinton City**

Unit Code: **020/010/30** County: **DEWITT**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$31,461,286**

Equalized Assessed Valuation: **\$61,537,484**

Population: **7,500**

Employees:

Full Time: **180**

Part Time: **50**

Salaries Paid: **\$9,554,092**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5.032.995	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$671	\$520	\$360
Revenue Collected During FY 11:	\$4.020.076	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4.382.327	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$536	\$740	\$584
Per Capita Expenditures:	\$584	\$705	\$560
Revenues over (under) Expenditures:	-\$362.251	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	113.43%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4.971.034	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$663	\$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:	\$11.700	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$6.585.972	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$9,137,540	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.218	\$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:	\$6,523,821	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$870	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,847,465	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,181,869	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$246	\$472	\$312
Per Capita Expenditures:	\$291	\$426	\$290
Operating Income (loss):	-\$334,404	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	293.29%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,399,199	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$853	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Coal City Village**

Unit Code: **032/025/32** County: **GRUNDY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,358,072**

Equalized Assessed Valuation: **\$124,219,717**

Population: **5,587**

Employees:

Full Time: **25**

Part Time: **17**

Salaries Paid: **\$1,565,467**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,330,526	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$238	\$520	\$360
Revenue Collected During FY 11:	\$2,976,559	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,886,184	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$533	\$740	\$584
Per Capita Expenditures:	\$517	\$705	\$560
Revenues over (under) Expenditures:	\$90,375	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	43.70%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,261,392	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$226	\$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:	\$3,793,967	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,144,081	\$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:	\$10,795,446	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.932	\$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:	\$2,202,119	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$394	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,003,712	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,889,546	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$359	\$472	\$312
Per Capita Expenditures:	\$338	\$426	\$290
Operating Income (loss):	\$114,166	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	122.71%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,318,723	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$415	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Coal Valley Village**

Unit Code: **081/020/32** County: **ROCK ISLAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,221,504**

Equalized Assessed Valuation: **\$67,516,905**

Population: **3,743**

Employees:

Full Time: **13**

Part Time: **5**

Salaries Paid: **\$643,427**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,655,266	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$442	\$520	\$360
Revenue Collected During FY 11:	\$1,589,995	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,235,627	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$425	\$740	\$584
Per Capita Expenditures:	\$330	\$705	\$560
Revenues over (under) Expenditures:	\$354,368	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	157.01%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,940,069	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$518	\$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:	\$314,968	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,087,367	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,785,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$477	\$1,301	\$617
General Obligation Debt over EAV:	2.64%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,675,948	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,784	\$1,428	\$1,096
Revenue Collected During FY 11:	\$736,765	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$861,272	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$197	\$472	\$312
Per Capita Expenditures:	\$230	\$426	\$290
Operating Income (loss):	-\$124,507	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	760.46%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,549,651	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,750	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Coalton Village**

Unit Code: **068/015/32** County: **MONTGOME**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$234,980**

Equalized Assessed Valuation: **\$1,726,695**

Population: **304**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$25,617**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$170,369	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$560	\$670	\$454
Revenue Collected During FY 11:	\$72,332	\$229,354	\$114,958
Expenditures During FY 11:	\$75,720	\$213,573	\$105,876
Per Capita Revenue:	\$238	\$579	\$289
Per Capita Expenditures:	\$249	\$555	\$286
Revenues over (under) Expenditures:	-\$3,388	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	220.52%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$166,981	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$549	\$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:	\$166,981	\$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:	\$249,000	\$293,596	\$50,972
Per Capita Debt:	\$819	\$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:	\$988,864	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,253	\$2,114	\$837
Revenue Collected During FY 11:	\$91,356	\$200,254	\$87,964
Expenditures During FY 11:	\$130,501	\$193,235	\$93,439
Per Capita Revenue:	\$301	\$547	\$216
Per Capita Expenditures:	\$429	\$537	\$232
Operating Income (loss):	-\$39,145	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	727.75%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$949,719	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,124	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Coatsburg Village

Unit Code: 001/020/32 County: ADAMS

Fiscal Year End: 4/30/2011

Accounting Method: Cash

Appropriation or Budget: \$74,560

Equalized Assessed Valuation: \$

Population: 147

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$6,900

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$162,306	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.104	\$670	\$454
Revenue Collected During FY 11:	\$35,711	\$229,354	\$114,958
Expenditures During FY 11:	\$40,094	\$213,573	\$105,876
Per Capita Revenue:	\$243	\$579	\$289
Per Capita Expenditures:	\$273	\$555	\$286
Revenues over (under) Expenditures:	-\$4,383	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	401.36%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$160,923	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.095	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$160,924	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Cobden Village**

Unit Code: **091/020/32** County: **UNION**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,431,830**

Equalized Assessed Valuation: **\$6,970,206**

Population: **1,157**

Employees:

Full Time: **11**

Part Time: **7**

Salaries Paid: **\$380,962**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$151.975	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$131	\$520	\$360
Revenue Collected During FY 11:	\$497.899	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$641.930	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$430	\$740	\$584
Per Capita Expenditures:	\$555	\$705	\$560
Revenues over (under) Expenditures:	-\$144.031	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	26.15%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$167.859	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$145	\$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:	\$167.859	\$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:	\$1,290,989	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,116	\$1,428	\$1,096
Revenue Collected During FY 11:	\$628,368	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$469,524	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$543	\$472	\$312
Per Capita Expenditures:	\$406	\$426	\$290
Operating Income (loss):	\$158,844	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	277.99%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,305,218	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,128	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Coffeen City**

Unit Code: **068/020/30** County: **MONTGOME**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$928,403**

Equalized Assessed Valuation: **\$3,862,676**

Population: **685**

Employees:

Full Time: **3**

Part Time: **3**

Salaries Paid: **\$95,408**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$162,936	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$238	\$670	\$454
Revenue Collected During FY 11:	\$260,967	\$229,354	\$114,958
Expenditures During FY 11:	\$313,294	\$213,573	\$105,876
Per Capita Revenue:	\$381	\$579	\$289
Per Capita Expenditures:	\$457	\$555	\$286
Revenues over (under) Expenditures:	-\$52,327	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	47.93%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$150,173	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$219	\$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:	\$150,173	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$76,425	\$293,596	\$50,972
Per Capita Debt:	\$112	\$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:	\$1,267,627	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,851	\$2,114	\$837
Revenue Collected During FY 11:	\$224,823	\$200,254	\$87,964
Expenditures During FY 11:	\$260,647	\$193,235	\$93,439
Per Capita Revenue:	\$328	\$547	\$216
Per Capita Expenditures:	\$381	\$537	\$232
Operating Income (loss):	-\$35,824	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	468.76%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,221,803	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,784	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Colchester City**

Unit Code: **062/025/30** County: **MCDONOUGH**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,288,429**

Equalized Assessed Valuation: **\$8,098,354**

Population: **1,700**

Employees:

Full Time: **5**

Part Time: **11**

Salaries Paid: **\$202,875**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$259,055	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$152	\$520	\$360
Revenue Collected During FY 11:	\$510,649	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$559,004	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$300	\$740	\$584
Per Capita Expenditures:	\$329	\$705	\$560
Revenues over (under) Expenditures:	-\$48,355	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	43.28%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$241,915	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$142	\$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:	\$109,657	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$132,258	\$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:	\$442.771	\$8,583,251	\$2,594,486
Per Capita Debt:	\$260	\$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:	\$1,269,839	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$747	\$1,428	\$1,096
Revenue Collected During FY 11:	\$582,566	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$522,797	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$343	\$472	\$312
Per Capita Expenditures:	\$308	\$426	\$290
Operating Income (loss):	\$59,769	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	314.96%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,646,617	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$969	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Coleta Village**

Unit Code: **098/015/32**

County: **WHITESIDE**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash

Appropriation or Budget:

\$75,400

Equalized Assessed Valuation:

\$

Population:

152

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:	\$79,370	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$522	\$670	\$454
Revenue Collected During FY 11:	\$32,856	\$229,354	\$114,958
Expenditures During FY 11:	\$24,979	\$213,573	\$105,876
Per Capita Revenue:	\$216	\$579	\$289
Per Capita Expenditures:	\$164	\$555	\$286
Revenues over (under) Expenditures:	\$7,877	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	349.28%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$87,247	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$574	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$87,247	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Colfax Village**

Unit Code: 064/040/32

County: MCLEAN

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$863,540

Equalized Assessed Valuation:

\$12,099,603

Population:

989

Employees:

Full Time:

3

Part Time:

7

Salaries Paid:

\$321,890

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$64,305	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$65	\$670	\$454
Revenue Collected During FY 11:	\$492,317	\$229,354	\$114,958
Expenditures During FY 11:	\$487,322	\$213,573	\$105,876
Per Capita Revenue:	\$498	\$579	\$289
Per Capita Expenditures:	\$493	\$555	\$286
Revenues over (under) Expenditures:	\$4,995	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	14.22%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$69,300	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$70	\$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:	\$120,806	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$11.184	\$293,596	\$50,972
Per Capita Debt:	\$11	\$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:	\$1,354,135	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,369	\$2,114	\$837
Revenue Collected During FY 11:	\$276,632	\$200,254	\$87,964
Expenditures During FY 11:	\$334,972	\$193,235	\$93,439
Per Capita Revenue:	\$280	\$547	\$216
Per Capita Expenditures:	\$339	\$537	\$232
Operating Income (loss):	-\$58,340	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	386.84%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,295,795	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,310	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Collinsville City**

Unit Code: **057/025/30** County: **MADISON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$44,710,300**

Equalized Assessed Valuation: **\$392,848,790**

Population: **25,757**

Employees:

Full Time: **164**

Part Time: **29**

Salaries Paid: **\$12,210,959**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$11,526,622	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$448	\$408	\$344
Revenue Collected During FY 11:	\$23,669,322	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$23,316,761	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$919	\$966	\$915
Per Capita Expenditures:	\$905	\$910	\$864
Revenues over (under) Expenditures:	\$352,561	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	52.57%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$12,257,813	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$476	\$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:	\$9,803,456	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$24,797,168	\$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:	\$48.193.489	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.871	\$1,447	\$1,211
General Obligation Debt over EAV:	7.01%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$26,435,001	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,026	\$1,281	\$1,058
Revenue Collected During FY 11:	\$7,579,604	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$6,719,339	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$294	\$347	\$255
Per Capita Expenditures:	\$261	\$343	\$253
Operating Income (loss):	\$860,265	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	396.94%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$26,672,005	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,036	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Colona City**

Unit Code: **037/045/30**

County: **HENRY**

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,829,704

Equalized Assessed Valuation:

\$54,886,464

Population:

5,099

Employees:

Full Time:

20

Part Time:

14

Salaries Paid:

\$1,085,831

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,023,543	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$397	\$520	\$360
Revenue Collected During FY 11:	\$2,600.823	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,267.098	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$510	\$740	\$584
Per Capita Expenditures:	\$445	\$705	\$560
Revenues over (under) Expenditures:	\$333.725	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	101.15%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,293.057	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$450	\$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:	\$481.781	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,814.887	\$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:	\$1,785,819	\$8,583,251	\$2,594,486
Per Capita Debt:	\$350	\$1,301	\$617
General Obligation Debt over EAV:	2.30%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,901,509	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,157	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,074,837	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,083,343	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$211	\$472	\$312
Per Capita Expenditures:	\$212	\$426	\$290
Operating Income (loss):	-\$8,506	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	549.89%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,957,214	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,168	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Colp Village**

Unit Code: **100/025/32** County: **WILLIAMSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$926,425**

Equalized Assessed Valuation: **\$991,878**

Population: **260**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$28,300**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$196,997	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$758	\$670	\$454
Revenue Collected During FY 11:	\$56,892	\$229,354	\$114,958
Expenditures During FY 11:	\$67,942	\$213,573	\$105,876
Per Capita Revenue:	\$219	\$579	\$289
Per Capita Expenditures:	\$261	\$555	\$286
Revenues over (under) Expenditures:	-\$11,050	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	274.66%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$186,609	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$718	\$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:	\$65,900	\$43,930	\$
Total Unrestricted Net Assets:	\$120,708	\$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:	\$265.000	\$293,596	\$50,972
Per Capita Debt:	\$1.019	\$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:	\$555,057	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,135	\$2,114	\$837
Revenue Collected During FY 11:	\$169,104	\$200,254	\$87,964
Expenditures During FY 11:	\$125,226	\$193,235	\$93,439
Per Capita Revenue:	\$650	\$547	\$216
Per Capita Expenditures:	\$482	\$537	\$232
Operating Income (loss):	\$43,878	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	345.52%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$432,678	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,664	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Columbia City**

Unit Code: **067/010/30** County: **MONROE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,581,773**

Equalized Assessed Valuation: **\$247,885,025**

Population: **9,707**

Employees:

Full Time: **55**

Part Time: **115**

Salaries Paid: **\$3,630,507**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,502,881	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$155	\$520	\$360
Revenue Collected During FY 11:	\$4,827,489	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,962,225	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$497	\$740	\$584
Per Capita Expenditures:	\$511	\$705	\$560
Revenues over (under) Expenditures:	-\$134,736	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	33.33%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,653,745	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$170	\$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:	\$325,884	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,644,883	\$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:	\$8,464,753	\$8,583,251	\$2,594,486
Per Capita Debt:	\$872	\$1,301	\$617
General Obligation Debt over EAV:	0.18%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$10,154,023	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,046	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,989,682	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,909,453	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$411	\$472	\$312
Per Capita Expenditures:	\$403	\$426	\$290
Operating Income (loss):	\$80,229	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	267.04%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$10,439,652	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,075	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Compton Village**

Unit Code: **052/020/32** County: **LEE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$74,950**

Equalized Assessed Valuation: **\$3,421,194**

Population: **341**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$4,260**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$175,792	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$516	\$670	\$454
Revenue Collected During FY 11:	\$57,117	\$229,354	\$114,958
Expenditures During FY 11:	\$43,646	\$213,573	\$105,876
Per Capita Revenue:	\$167	\$579	\$289
Per Capita Expenditures:	\$128	\$555	\$286
Revenues over (under) Expenditures:	\$13,471	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	433.63%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$189,263	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$555	\$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:	\$88,562	\$43,930	\$
Total Unrestricted Net Assets:	\$100,701	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$82,696	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$243	\$2,114	\$837
Revenue Collected During FY 11:	\$27,173	\$200,254	\$87,964
Expenditures During FY 11:	\$26,698	\$193,235	\$93,439
Per Capita Revenue:	\$80	\$547	\$216
Per Capita Expenditures:	\$78	\$537	\$232
Operating Income (loss):	\$475	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	311.53%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$83,171	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$244	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Concord Village**

Unit Code: **069/015/32** County: **MORGAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$168,900**

Equalized Assessed Valuation: **\$1,260,255**

Population: **172**

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:	\$113,725	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$661	\$670	\$454
Revenue Collected During FY 11:	\$38,532	\$229,354	\$114,958
Expenditures During FY 11:	\$32,244	\$213,573	\$105,876
Per Capita Revenue:	\$224	\$579	\$289
Per Capita Expenditures:	\$187	\$555	\$286
Revenues over (under) Expenditures:	\$6,288	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	372.20%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$120,013	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$698	\$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:	\$10,783	\$43,930	\$
Total Unrestricted Net Assets:	\$126,548	\$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:	\$10.000	\$293,596	\$50,972
Per Capita Debt:	\$58	\$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:	\$368,811	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,144	\$2,114	\$837
Revenue Collected During FY 11:	\$55,615	\$200,254	\$87,964
Expenditures During FY 11:	\$49,084	\$193,235	\$93,439
Per Capita Revenue:	\$323	\$547	\$216
Per Capita Expenditures:	\$285	\$537	\$232
Operating Income (loss):	\$6,531	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	764.69%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$375,342	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,182	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Congerville Village**

Unit Code: **102/020/32** County: **WOODFORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$370,000**

Equalized Assessed Valuation: **\$8,678,849**

Population: **466**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$61,414**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$654,178	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.404	\$670	\$454
Revenue Collected During FY 11:	\$175,120	\$229,354	\$114,958
Expenditures During FY 11:	\$127,246	\$213,573	\$105,876
Per Capita Revenue:	\$376	\$579	\$289
Per Capita Expenditures:	\$273	\$555	\$286
Revenues over (under) Expenditures:	\$47,874	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	545.14%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$693,673	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,489	\$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:	\$623,635	\$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:	\$341,096	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$732	\$2,114	\$837
Revenue Collected During FY 11:	\$63,836	\$200,254	\$87,964
Expenditures During FY 11:	\$91,016	\$193,235	\$93,439
Per Capita Revenue:	\$137	\$547	\$216
Per Capita Expenditures:	\$195	\$537	\$232
Operating Income (loss):	-\$27,180	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	354.11%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$322,295	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$692	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cooksville Village**

Unit Code: 064/045/32

County: MCLEAN

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$705,280

Equalized Assessed Valuation:

\$2,785,920

Population:

207

Employees:

Full Time:

Part Time:

14

Salaries Paid:

\$15,759

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$192,253	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$929	\$670	\$454
Revenue Collected During FY 11:	\$79,638	\$229,354	\$114,958
Expenditures During FY 11:	\$97,107	\$213,573	\$105,876
Per Capita Revenue:	\$385	\$579	\$289
Per Capita Expenditures:	\$469	\$555	\$286
Revenues over (under) Expenditures:	-\$17,469	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	179.99%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$174,784	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$844	\$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:	\$19,952	\$43,930	\$
Total Unrestricted Net Assets:	\$154,832	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$340.000	\$293,596	\$50,972
Per Capita Debt:	\$1.643	\$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:	\$384,428	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,857	\$2,114	\$837
Revenue Collected During FY 11:	\$57,337	\$200,254	\$87,964
Expenditures During FY 11:	\$76,750	\$193,235	\$93,439
Per Capita Revenue:	\$277	\$547	\$216
Per Capita Expenditures:	\$371	\$537	\$232
Operating Income (loss):	-\$19,413	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	475.59%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$365,015	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,763	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cordova Village**

Unit Code: **081/025/32** County: **ROCK ISLAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$533,422**

Equalized Assessed Valuation: **\$7,721,927**

Population: **633**

Employees:

Full Time: **2**

Part Time: **17**

Salaries Paid: **\$161,954**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$495,490	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$783	\$670	\$454
Revenue Collected During FY 11:	\$693,259	\$229,354	\$114,958
Expenditures During FY 11:	\$660,492	\$213,573	\$105,876
Per Capita Revenue:	\$1,095	\$579	\$289
Per Capita Expenditures:	\$1,043	\$555	\$286
Revenues over (under) Expenditures:	\$32,767	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	79.71%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$526,472	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$832	\$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:	\$39,639	\$43,930	\$
Total Unrestricted Net Assets:	\$486,833	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$100.823	\$293,596	\$50,972
Per Capita Debt:	\$159	\$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:	\$523,894	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$828	\$2,114	\$837
Revenue Collected During FY 11:	\$171,620	\$200,254	\$87,964
Expenditures During FY 11:	\$182,664	\$193,235	\$93,439
Per Capita Revenue:	\$271	\$547	\$216
Per Capita Expenditures:	\$289	\$537	\$232
Operating Income (loss):	-\$11,044	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	281.74%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$514,635	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$813	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cornell Village**

Unit Code: **053/020/32** County: **LIVINGSTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,931,900**

Equalized Assessed Valuation: **\$4,355,590**

Population: **555**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$21,712**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$149,832	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$270	\$670	\$454
Revenue Collected During FY 11:	\$133,259	\$229,354	\$114,958
Expenditures During FY 11:	\$84,294	\$213,573	\$105,876
Per Capita Revenue:	\$240	\$579	\$289
Per Capita Expenditures:	\$152	\$555	\$286
Revenues over (under) Expenditures:	\$48,965	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	235.84%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$198,797	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$358	\$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:	\$198,797	\$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:	\$133,235	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$240	\$2,114	\$837
Revenue Collected During FY 11:	\$99,214	\$200,254	\$87,964
Expenditures During FY 11:	\$72,198	\$193,235	\$93,439
Per Capita Revenue:	\$179	\$547	\$216
Per Capita Expenditures:	\$130	\$537	\$232
Operating Income (loss):	\$27,016	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	221.96%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$160,251	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$289	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Cortland Town**

Unit Code: 019/010/31 County: DEKALB

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,220,038

Equalized Assessed Valuation: \$77,920,413

Population: 4,300

Employees:

Full Time: 16

Part Time: 8

Salaries Paid: \$924,312

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1.042.355	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$242	\$520	\$360
Revenue Collected During FY 11:	\$1.624.761	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.904.799	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$378	\$740	\$584
Per Capita Expenditures:	\$443	\$705	\$560
Revenues over (under) Expenditures:	-\$280.038	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	54.25%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1.033.362	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$240	\$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:	\$6.332.983	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$315.944	\$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:	\$443.861	\$8,583,251	\$2,594,486
Per Capita Debt:	\$103	\$1,301	\$617
General Obligation Debt over EAV:	0.23%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$26,971,058	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$6,272	\$1,428	\$1,096
Revenue Collected During FY 11:	\$893,408	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,491,580	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$208	\$472	\$312
Per Capita Expenditures:	\$347	\$426	\$290
Operating Income (loss):	-\$598,172	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1807.31%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$26,957,487	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$6,269	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Coulterville Village**

Unit Code: **079/020/32** County: **RANDOLPH**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,548,365**

Equalized Assessed Valuation: **\$6,814,250**

Population: **945**

Employees:

Full Time: **5**

Part Time: **5**

Salaries Paid: **\$255,138**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$301.834	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$319	\$670	\$454
Revenue Collected During FY 11:	\$464.394	\$229,354	\$114,958
Expenditures During FY 11:	\$488.302	\$213,573	\$105,876
Per Capita Revenue:	\$491	\$579	\$289
Per Capita Expenditures:	\$517	\$555	\$286
Revenues over (under) Expenditures:	-\$23.908	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	56.92%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$277.926	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$294	\$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:	\$176.376	\$43,930	\$
Total Unrestricted Net Assets:	\$101.550	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$813,316	\$293,596	\$50,972
Per Capita Debt:	\$861	\$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:	\$1,847,431	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,955	\$2,114	\$837
Revenue Collected During FY 11:	\$468,038	\$200,254	\$87,964
Expenditures During FY 11:	\$429,555	\$193,235	\$93,439
Per Capita Revenue:	\$495	\$547	\$216
Per Capita Expenditures:	\$455	\$537	\$232
Operating Income (loss):	\$38,483	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	439.04%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,885,914	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,996	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Countryside City**

Unit Code: **016/125/30** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,818,702**

Equalized Assessed Valuation: **\$376,263,857**

Population: **5,895**

Employees:

Full Time:	53
Part Time:	23
Salaries Paid:	\$4,105,108

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$16,084,122	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$2,728	\$520	\$360
Revenue Collected During FY 11:	\$12,911,506	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$17,419,273	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$2,190	\$740	\$584
Per Capita Expenditures:	\$2,955	\$705	\$560
Revenues over (under) Expenditures:	-\$4,507,767	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	66.49%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$11,581,855	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,965	\$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:	\$1,739,427	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$8,918,714	\$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:	\$23,802,240	\$8,583,251	\$2,594,486
Per Capita Debt:	\$4.038	\$1,301	\$617
General Obligation Debt over EAV:	6.08%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$15,168,378	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,573	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,747,182	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,545,007	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$636	\$472	\$312
Per Capita Expenditures:	\$601	\$426	\$290
Operating Income (loss):	\$202,175	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	433.58%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$15,370,553	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,607	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cowden Village**

Unit Code: **086/010/32** County: **SHELBY**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$927,270**

Equalized Assessed Valuation: **\$2,351,395**

Population: **612**

Employees:

Full Time: **2**

Part Time: **10**

Salaries Paid: **\$95,314**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$89,586	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$146	\$670	\$454
Revenue Collected During FY 11:	\$243,013	\$229,354	\$114,958
Expenditures During FY 11:	\$237,448	\$213,573	\$105,876
Per Capita Revenue:	\$397	\$579	\$289
Per Capita Expenditures:	\$388	\$555	\$286
Revenues over (under) Expenditures:	\$5,565	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	40.07%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$95,151	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$155	\$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:	\$37,981	\$43,930	\$
Total Unrestricted Net Assets:	\$57,170	\$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:	\$305.000	\$293,596	\$50,972
Per Capita Debt:	\$498	\$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:	\$1,387,343	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,267	\$2,114	\$837
Revenue Collected During FY 11:	\$197,895	\$200,254	\$87,964
Expenditures During FY 11:	\$110,941	\$193,235	\$93,439
Per Capita Revenue:	\$323	\$547	\$216
Per Capita Expenditures:	\$181	\$537	\$232
Operating Income (loss):	\$86,954	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1328.90%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,474,297	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,409	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Crainville Village**

Unit Code: **100/030/32** County: **WILLIAMSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,438,986**

Equalized Assessed Valuation: **\$17,658,431**

Population: **1,360**

Employees:

Full Time: **6**

Part Time: **10**

Salaries Paid: **\$264,099**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$664.295	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$488	\$520	\$360
Revenue Collected During FY 11:	\$896.541	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$680.497	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$659	\$740	\$584
Per Capita Expenditures:	\$500	\$705	\$560
Revenues over (under) Expenditures:	\$216.044	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	129.37%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$880.339	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$647	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$88.922	\$45,457	\$
Total Unreserved Funds:	\$791.417	\$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:	\$1,092,967	\$8,583,251	\$2,594,486
Per Capita Debt:	\$804	\$1,301	\$617
General Obligation Debt over EAV:	4.50%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,084,655	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$798	\$1,428	\$1,096
Revenue Collected During FY 11:	\$462,651	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$452,078	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$340	\$472	\$312
Per Capita Expenditures:	\$332	\$426	\$290
Operating Income (loss):	\$10,573	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	242.27%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,095,228	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$805	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Creal Springs City**

Unit Code: **100/035/30** County: **Williamson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,833,577**

Equalized Assessed Valuation: **\$2,744,676**

Population: **543**

Employees:

Full Time: **3**

Part Time: **4**

Salaries Paid: **\$135,943**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$72,321	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$133	\$670	\$454
Revenue Collected During FY 11:	\$188,625	\$229,354	\$114,958
Expenditures During FY 11:	\$173,315	\$213,573	\$105,876
Per Capita Revenue:	\$347	\$579	\$289
Per Capita Expenditures:	\$319	\$555	\$286
Revenues over (under) Expenditures:	\$15,310	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	52.52%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$91,022	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$168	\$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:	\$82,611	\$43,930	\$
Total Unrestricted Net Assets:	\$8,412	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$295,466	\$293,596	\$50,972
Per Capita Debt:	\$544	\$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:	\$1,131,435	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,084	\$2,114	\$837
Revenue Collected During FY 11:	\$772,071	\$200,254	\$87,964
Expenditures During FY 11:	\$424,095	\$193,235	\$93,439
Per Capita Revenue:	\$1,422	\$547	\$216
Per Capita Expenditures:	\$781	\$537	\$232
Operating Income (loss):	\$347,976	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	348.04%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,476,020	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,718	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Crescent City Village**

Unit Code: **038/040/32** County: **IROQUOIS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,166,750**

Equalized Assessed Valuation: **\$7,222,059**

Population: **631**

Employees:

Full Time: **1**

Part Time: **8**

Salaries Paid: **\$60,421**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$437.048	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$693	\$670	\$454
Revenue Collected During FY 11:	\$235.624	\$229,354	\$114,958
Expenditures During FY 11:	\$255.959	\$213,573	\$105,876
Per Capita Revenue:	\$373	\$579	\$289
Per Capita Expenditures:	\$406	\$555	\$286
Revenues over (under) Expenditures:	-\$20.335	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	162.80%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$416.713	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$660	\$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:	\$474.368	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$486,487	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$771	\$2,114	\$837
Revenue Collected During FY 11:	\$77,402	\$200,254	\$87,964
Expenditures During FY 11:	\$47,119	\$193,235	\$93,439
Per Capita Revenue:	\$123	\$547	\$216
Per Capita Expenditures:	\$75	\$537	\$232
Operating Income (loss):	\$30,283	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1096.73%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$516,770	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$819	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Crest Hill City**

Unit Code: **099/030/30** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,350,480**

Equalized Assessed Valuation: **\$408,684,744**

Population: **20,837**

Employees:

Full Time: **55**

Part Time: **5**

Salaries Paid: **\$4,070,926**

Blended Component Units

Number Submitted = 1
Crest Hill Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,544,312	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$362	\$520	\$360
Revenue Collected During FY 11:	\$9,203,868	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7,933,549	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$442	\$740	\$584
Per Capita Expenditures:	\$381	\$705	\$560
Revenues over (under) Expenditures:	\$1,270,319	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	111.11%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$8,814,631	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$423	\$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:	\$1,398,283	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$7,867,230	\$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:	\$28,617,657	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.373	\$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:	\$23,626,596	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,134	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,205,420	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,202,316	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$250	\$472	\$312
Per Capita Expenditures:	\$202	\$426	\$290
Operating Income (loss):	\$1,003,104	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	586.10%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$24,629,700	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,182	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Creston Village**

Unit Code: **071/020/32** County: **OGLE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$630,560**

Equalized Assessed Valuation: **\$8,995,218**

Population: **543**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$35,992**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$827,414	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.524	\$670	\$454
Revenue Collected During FY 11:	\$209,954	\$229,354	\$114,958
Expenditures During FY 11:	\$159,946	\$213,573	\$105,876
Per Capita Revenue:	\$387	\$579	\$289
Per Capita Expenditures:	\$295	\$555	\$286
Revenues over (under) Expenditures:	\$50,008	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	472.79%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$756,209	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,393	\$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:	\$756,209	\$145,523	\$100,546



FISCAL YEAR 2011

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:	\$1,296,157	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,387	\$2,114	\$837
Revenue Collected During FY 11:	\$344,049	\$200,254	\$87,964
Expenditures During FY 11:	\$228,208	\$193,235	\$93,439
Per Capita Revenue:	\$634	\$547	\$216
Per Capita Expenditures:	\$420	\$537	\$232
Operating Income (loss):	\$115,841	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	671.85%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,533,211	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,824	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Crestwood Village**

Unit Code: **016/130/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,435,168**

Equalized Assessed Valuation: **\$400,893,529**

Population: **11,251**

Employees:

Full Time: **32**

Part Time: **140**

Salaries Paid: **\$2,559,264**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,490,030	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$755	\$520	\$360
Revenue Collected During FY 11:	\$9,548,931	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10,920,343	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$849	\$740	\$584
Per Capita Expenditures:	\$971	\$705	\$560
Revenues over (under) Expenditures:	-\$1,371,412	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	81.53%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$8,903,154	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$791	\$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:	-\$24,895,415	\$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:	\$34,469,609	\$8,583,251	\$2,594,486
Per Capita Debt:	\$3.064	\$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:	\$21,025,148	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,869	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,795,440	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,329,126	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$160	\$472	\$312
Per Capita Expenditures:	\$207	\$426	\$290
Operating Income (loss):	-\$533,686	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	879.79%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$20,491,462	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,821	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Crete Village**

Unit Code: **099/035/32** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,667,630**

Equalized Assessed Valuation: **\$195,604,470**

Population: **7,712**

Employees:

Full Time:	50
Part Time:	36
Salaries Paid:	\$3,156,087

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,398,795	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$441	\$520	\$360
Revenue Collected During FY 11:	\$6,368,930	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,854,014	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$826	\$740	\$584
Per Capita Expenditures:	\$759	\$705	\$560
Revenues over (under) Expenditures:	\$514,916	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	66.86%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,913,711	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$507	\$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:	\$4,940,408	\$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:	\$3,047,544	\$8,583,251	\$2,594,486
Per Capita Debt:	\$395	\$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:	\$8,406,097	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,090	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,308,676	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,981,798	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$299	\$472	\$312
Per Capita Expenditures:	\$257	\$426	\$290
Operating Income (loss):	\$326,878	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	440.66%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,732,975	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,132	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Creve Coeur Village**

Unit Code: **090/015/32** County: **TAZEWELL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,511,432**

Equalized Assessed Valuation: **\$44,290,737**

Population: **5,451**

Employees:

Full Time: **17**

Part Time: **32**

Salaries Paid: **\$668,917**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,051,529	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$193	\$520	\$360
Revenue Collected During FY 11:	\$2,789,701	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,321,664	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$512	\$740	\$584
Per Capita Expenditures:	\$426	\$705	\$560
Revenues over (under) Expenditures:	\$468,037	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	65.45%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,519,566	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$279	\$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:	\$938,202	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$364,342	\$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:	\$573.481	\$8,583,251	\$2,594,486
Per Capita Debt:	\$105	\$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:	\$3,679,089	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$675	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,722,448	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,459,938	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$316	\$472	\$312
Per Capita Expenditures:	\$268	\$426	\$290
Operating Income (loss):	\$262,510	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	269.98%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,941,599	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$723	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Crossville Village**

Unit Code: **097/020/32** County: **WHITE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,300,000**

Equalized Assessed Valuation: **\$2,903,136**

Population: **745**

Employees:

Full Time: **5**

Part Time: **12**

Salaries Paid: **\$190,648**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$706,495	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$948	\$670	\$454
Revenue Collected During FY 11:	\$678,484	\$229,354	\$114,958
Expenditures During FY 11:	\$680,400	\$213,573	\$105,876
Per Capita Revenue:	\$911	\$579	\$289
Per Capita Expenditures:	\$913	\$555	\$286
Revenues over (under) Expenditures:	-\$1,916	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	103.55%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$704,579	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$946	\$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:	\$704,579	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$850.000	\$293,596	\$50,972
Per Capita Debt:	\$1.141	\$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:	\$1,542,202	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,070	\$2,114	\$837
Revenue Collected During FY 11:	\$592,110	\$200,254	\$87,964
Expenditures During FY 11:	\$576,647	\$193,235	\$93,439
Per Capita Revenue:	\$795	\$547	\$216
Per Capita Expenditures:	\$774	\$537	\$232
Operating Income (loss):	\$15,463	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	270.12%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,557,665	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,091	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Crystal Lake City**

Unit Code: **063/020/30** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$70,084,684**

Equalized Assessed Valuation: **\$3,945,397,602**

Population: **40,743**

Employees:

Full Time:	276
Part Time:	134
Salaries Paid:	\$24,611,116

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$43,093,832	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$1.058	\$408	\$344
Revenue Collected During FY 11:	\$39,000,941	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$36,456,969	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$957	\$966	\$915
Per Capita Expenditures:	\$895	\$910	\$864
Revenues over (under) Expenditures:	\$2,543,972	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	115.39%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$42,068,949	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$1.033	\$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:	\$849,071	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$36,001,409	\$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:	\$45,171,758	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.109	\$1,447	\$1,211
General Obligation Debt over EAV:	0.89%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$54,121,337	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,328	\$1,281	\$1,058
Revenue Collected During FY 11:	\$7,961,320	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$9,399,817	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$195	\$347	\$255
Per Capita Expenditures:	\$231	\$343	\$253
Operating Income (loss):	-\$1,438,497	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	573.79%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$53,934,876	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,324	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Cuba City**

Unit Code: **029/035/30**

County: **FULTON**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$16,531,115

Equalized Assessed Valuation:

\$7,828,054

Population:

1,330

Employees:

Full Time:

6

Part Time:

9

Salaries Paid:

\$164,608

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$92.139	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$69	\$520	\$360
Revenue Collected During FY 11:	\$441.380	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$437.853	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$332	\$740	\$584
Per Capita Expenditures:	\$329	\$705	\$560
Revenues over (under) Expenditures:	\$3.527	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	20.80%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$91.066	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$68	\$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:	\$13.685	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$83.832	\$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:	\$772.359	\$8,583,251	\$2,594,486
Per Capita Debt:	\$581	\$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:	\$953,045	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$717	\$1,428	\$1,096
Revenue Collected During FY 11:	\$693,082	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$646,550	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$521	\$472	\$312
Per Capita Expenditures:	\$486	\$426	\$290
Operating Income (loss):	\$46,532	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	154.60%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$999,577	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$752	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cullom Village**

Unit Code: **053/025/32** County: **LIVINGSTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$281,700**

Equalized Assessed Valuation: **\$5,947,863**

Population: **563**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$40,325**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$793,341	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.409	\$670	\$454
Revenue Collected During FY 11:	\$170,356	\$229,354	\$114,958
Expenditures During FY 11:	\$122,476	\$213,573	\$105,876
Per Capita Revenue:	\$303	\$579	\$289
Per Capita Expenditures:	\$218	\$555	\$286
Revenues over (under) Expenditures:	\$47,880	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	686.85%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$841,221	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,494	\$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:	\$841,221	\$145,523	\$100,546



FISCAL YEAR 2011

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:	\$581,081	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,032	\$2,114	\$837
Revenue Collected During FY 11:	\$125,712	\$200,254	\$87,964
Expenditures During FY 11:	\$118,390	\$193,235	\$93,439
Per Capita Revenue:	\$223	\$547	\$216
Per Capita Expenditures:	\$210	\$537	\$232
Operating Income (loss):	\$7,322	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	497.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$588,403	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,045	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Curran Village**

Unit Code: **083/135/32** County: **SANGAMON**

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

Accounting Method: **Cash With Assets**

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

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

Population: **200**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$2,307**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$235,945	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.180	\$670	\$454
Revenue Collected During FY 11:	\$87,374	\$229,354	\$114,958
Expenditures During FY 11:	\$90,823	\$213,573	\$105,876
Per Capita Revenue:	\$437	\$579	\$289
Per Capita Expenditures:	\$454	\$555	\$286
Revenues over (under) Expenditures:	-\$3,449	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	255.99%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$232,496	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.162	\$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:	\$44,017	\$43,930	\$
Total Unrestricted Net Assets:	\$188,479	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cypress Village

Unit Code: 044/020/32 County: JOHNSON

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$226,300

Equalized Assessed Valuation: \$831,142

Population: 234

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$16,769

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 11:	\$58,930	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$252	\$670	\$454
Revenue Collected During FY 11:	\$58,201	\$229,354	\$114,958
Expenditures During FY 11:	\$80,779	\$213,573	\$105,876
Per Capita Revenue:	\$249	\$579	\$289
Per Capita Expenditures:	\$345	\$555	\$286
Revenues over (under) Expenditures:	-\$22,578	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	47.73%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$38,552	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$165	\$701	\$460

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$38,552	\$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:	\$94.178	\$293,596	\$50,972
Per Capita Debt:	\$402	\$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:	\$330,660	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,413	\$2,114	\$837
Revenue Collected During FY 11:	\$23,972	\$200,254	\$87,964
Expenditures During FY 11:	\$37,763	\$193,235	\$93,439
Per Capita Revenue:	\$102	\$547	\$216
Per Capita Expenditures:	\$161	\$537	\$232
Operating Income (loss):	-\$13,791	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	839.10%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$316,869	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,354	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dahlgren Village**

Unit Code: **033/020/32** County: **HAMILTON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$708,500**

Equalized Assessed Valuation: **\$2,035,846**

Population: **525**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$82,908**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$170,434	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$325	\$670	\$454
Revenue Collected During FY 11:	\$145,194	\$229,354	\$114,958
Expenditures During FY 11:	\$115,329	\$213,573	\$105,876
Per Capita Revenue:	\$277	\$579	\$289
Per Capita Expenditures:	\$220	\$555	\$286
Revenues over (under) Expenditures:	\$29,865	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	177.77%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$205,025	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$391	\$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:	\$141,724	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$462,951	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$882	\$2,114	\$837
Revenue Collected During FY 11:	\$308,162	\$200,254	\$87,964
Expenditures During FY 11:	\$291,402	\$193,235	\$93,439
Per Capita Revenue:	\$587	\$547	\$216
Per Capita Expenditures:	\$555	\$537	\$232
Operating Income (loss):	\$16,760	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	162.61%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$473,848	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$903	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Dallas City**

Unit Code: **034/035/30** County: **HANCOCK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$752,940**

Equalized Assessed Valuation: **\$7,051,547**

Population: **1,200**

Employees:

Full Time: **4**

Part Time: **7**

Salaries Paid: **\$93,716**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,281,962	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.068	\$520	\$360
Revenue Collected During FY 11:	\$316,913	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$291,638	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$264	\$740	\$584
Per Capita Expenditures:	\$243	\$705	\$560
Revenues over (under) Expenditures:	\$25,275	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	432.81%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,262,237	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.052	\$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:	\$1,262,237	\$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:	\$1,232,369	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,027	\$1,428	\$1,096
Revenue Collected During FY 11:	\$193,957	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$302,359	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$162	\$472	\$312
Per Capita Expenditures:	\$252	\$426	\$290
Operating Income (loss):	-\$108,402	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	386.62%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,168,967	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$974	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dalton City Village**

Unit Code: **070/020/32**

County: **MOULTRIE**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$296,625

Equalized Assessed Valuation:

\$4,629,505

Population:

600

Employees:

Full Time:

1

Part Time:

13

Salaries Paid:

\$52,663

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$149.815	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$250	\$670	\$454
Revenue Collected During FY 11:	\$170.449	\$229,354	\$114,958
Expenditures During FY 11:	\$110.872	\$213,573	\$105,876
Per Capita Revenue:	\$284	\$579	\$289
Per Capita Expenditures:	\$185	\$555	\$286
Revenues over (under) Expenditures:	\$59.577	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	188.86%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$209.392	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$349	\$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:	\$125.614	\$43,930	\$
Total Unrestricted Net Assets:	\$83.778	\$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:	\$56,000	\$293,596	\$50,972
Per Capita Debt:	\$93	\$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:	\$39,929	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$67	\$2,114	\$837
Revenue Collected During FY 11:	\$128,155	\$200,254	\$87,964
Expenditures During FY 11:	\$142,980	\$193,235	\$93,439
Per Capita Revenue:	\$214	\$547	\$216
Per Capita Expenditures:	\$238	\$537	\$232
Operating Income (loss):	-\$14,825	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	17.56%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$25,104	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$42	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dalzell Village**

Unit Code: **006/030/32** County: **BUREAU**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$825,215**

Equalized Assessed Valuation: **\$5,879,695**

Population: **717**

Employees:

Full Time:

Part Time: **16**

Salaries Paid: **\$48,698**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$343,213	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$479	\$670	\$454
Revenue Collected During FY 11:	\$419,150	\$229,354	\$114,958
Expenditures During FY 11:	\$274,482	\$213,573	\$105,876
Per Capita Revenue:	\$585	\$579	\$289
Per Capita Expenditures:	\$383	\$555	\$286
Revenues over (under) Expenditures:	\$144,668	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	177.75%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$487,881	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$680	\$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:	\$179,692	\$43,930	\$
Total Unrestricted Net Assets:	\$308,189	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$346,571	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$483	\$2,114	\$837
Revenue Collected During FY 11:	\$189,599	\$200,254	\$87,964
Expenditures During FY 11:	\$145,343	\$193,235	\$93,439
Per Capita Revenue:	\$264	\$547	\$216
Per Capita Expenditures:	\$203	\$537	\$232
Operating Income (loss):	\$44,256	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	268.90%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$390,827	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$545	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Damiansville Village**

Unit Code: 014/037/32 County: CLINTON

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$65,740

Equalized Assessed Valuation: \$7,274,059

Population: 425

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$11,224

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$193,550	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$455	\$670	\$454
Revenue Collected During FY 11:	\$109,145	\$229,354	\$114,958
Expenditures During FY 11:	\$56,214	\$213,573	\$105,876
Per Capita Revenue:	\$257	\$579	\$289
Per Capita Expenditures:	\$132	\$555	\$286
Revenues over (under) Expenditures:	\$52,931	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	438.47%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$246,481	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$580	\$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:	\$246,481	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$938,864	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,209	\$2,114	\$837
Revenue Collected During FY 11:	\$122,408	\$200,254	\$87,964
Expenditures During FY 11:	\$139,083	\$193,235	\$93,439
Per Capita Revenue:	\$288	\$547	\$216
Per Capita Expenditures:	\$327	\$537	\$232
Operating Income (loss):	-\$16,675	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	663.05%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$922,189	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,170	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dana Village**

Unit Code: **050/015/32** County: **LASALLE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$52,600**

Equalized Assessed Valuation: **\$1,003,913**

Population: **171**

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:	\$112,935	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$660	\$670	\$454
Revenue Collected During FY 11:	\$43,708	\$229,354	\$114,958
Expenditures During FY 11:	\$39,411	\$213,573	\$105,876
Per Capita Revenue:	\$256	\$579	\$289
Per Capita Expenditures:	\$230	\$555	\$286
Revenues over (under) Expenditures:	\$4,297	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	297.46%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$117,232	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$686	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$101,527	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Danforth Village**

Unit Code: **038/045/32** County: **IROQUOIS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$267,835**

Equalized Assessed Valuation: **\$4,895,048**

Population: **587**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$22,688**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$299,751	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$511	\$670	\$454
Revenue Collected During FY 11:	\$169,475	\$229,354	\$114,958
Expenditures During FY 11:	\$102,709	\$213,573	\$105,876
Per Capita Revenue:	\$289	\$579	\$289
Per Capita Expenditures:	\$175	\$555	\$286
Revenues over (under) Expenditures:	\$66,766	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	348.47%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$357,908	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$610	\$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:	\$357,908	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$97,438	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$166	\$2,114	\$837
Revenue Collected During FY 11:	\$50,580	\$200,254	\$87,964
Expenditures During FY 11:	\$64,948	\$193,235	\$93,439
Per Capita Revenue:	\$86	\$547	\$216
Per Capita Expenditures:	\$111	\$537	\$232
Operating Income (loss):	-\$14,368	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	826.64%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$536,887	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$915	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Danvers Village**

Unit Code: **064/050/32** County: **MCLEAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,240,859**

Equalized Assessed Valuation: **\$14,467,563**

Population: **1,183**

Employees:

Full Time: **3**

Part Time: **13**

Salaries Paid: **\$217,868**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$277.634	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$235	\$520	\$360
Revenue Collected During FY 11:	\$501.150	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$452.812	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$424	\$740	\$584
Per Capita Expenditures:	\$383	\$705	\$560
Revenues over (under) Expenditures:	\$48.338	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	71.99%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$325.972	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$276	\$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:	\$73.593	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$199.967	\$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:	\$1,049,623	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$887	\$1,428	\$1,096
Revenue Collected During FY 11:	\$350,110	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$274,537	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$296	\$472	\$312
Per Capita Expenditures:	\$232	\$426	\$290
Operating Income (loss):	\$75,573	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	409.85%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,125,196	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$951	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Danville City

Unit Code: 092/030/30 **County:** VERMILION

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$48,824,116

Equalized Assessed Valuation: \$342,128,757

Population: 32,935

Employees:

Full Time: 261

Part Time: 32

Salaries Paid: \$14,588,209

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,489,236	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$197	\$408	\$344
Revenue Collected During FY 11:	\$34,693,003	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$32,376,501	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,053	\$966	\$915
Per Capita Expenditures:	\$983	\$910	\$864
Revenues over (under) Expenditures:	\$2,316,502	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	26.46%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$8,568,008	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$260	\$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:	\$5,437,565	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$8,544,999	\$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:	\$15,397,836	\$80,093,952	\$52,112,479
Per Capita Debt:	\$468	\$1,447	\$1,211
General Obligation Debt over EAV:	3.48%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$10,066,247	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$306	\$1,281	\$1,058
Revenue Collected During FY 11:	\$5,951,218	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$5,231,098	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$181	\$347	\$255
Per Capita Expenditures:	\$159	\$343	\$253
Operating Income (loss):	\$720,120	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	183.82%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$9,615,668	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$292	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Darien City**

Unit Code: **022/040/30** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,036,570**

Equalized Assessed Valuation: **\$954,483,547**

Population: **22,086**

Employees:

Full Time:	79
Part Time:	10
Salaries Paid:	\$6,108,655

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,212,347	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$145	\$520	\$360
Revenue Collected During FY 11:	\$13,866,225	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10,916,203	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$628	\$740	\$584
Per Capita Expenditures:	\$494	\$705	\$560
Revenues over (under) Expenditures:	\$2,950,022	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	41.79%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,562,369	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$207	\$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:	\$103,161	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,008,558	\$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:	\$9.046.758	\$8,583,251	\$2,594,486
Per Capita Debt:	\$410	\$1,301	\$617
General Obligation Debt over EAV:	0.89%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,599,268	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$254	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,565,487	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,317,855	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$207	\$472	\$312
Per Capita Expenditures:	\$196	\$426	\$290
Operating Income (loss):	\$247,632	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	135.41%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,846,900	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$265	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Davis Village**

Unit Code: 089/020/32 County: STEPHENSON

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,131,447

Equalized Assessed Valuation: \$2,786,613

Population: 700

Employees:

Full Time: 1

Part Time: 16

Salaries Paid: \$65,474

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$771.878	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.103	\$670	\$454
Revenue Collected During FY 11:	\$591.880	\$229,354	\$114,958
Expenditures During FY 11:	\$453.715	\$213,573	\$105,876
Per Capita Revenue:	\$846	\$579	\$289
Per Capita Expenditures:	\$648	\$555	\$286
Revenues over (under) Expenditures:	\$138.165	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	200.49%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$909.637	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.299	\$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:	\$703.468	\$43,930	\$
Total Unrestricted Net Assets:	\$216.286	\$145,523	\$100,546



FISCAL YEAR 2011

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:	\$1,419,853	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,028	\$2,114	\$837
Revenue Collected During FY 11:	\$162,631	\$200,254	\$87,964
Expenditures During FY 11:	\$126,167	\$193,235	\$93,439
Per Capita Revenue:	\$232	\$547	\$216
Per Capita Expenditures:	\$180	\$537	\$232
Operating Income (loss):	\$36,464	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1154.60%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,456,723	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,081	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Davis Junction Village**

Unit Code: **071/023/32** County: **OGLE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$14,086,930**

Equalized Assessed Valuation: **\$35,743,037**

Population: **1,848**

Employees:

Full Time: **4**

Part Time: **10**

Salaries Paid: **\$449,827**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,415,307	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$4,554	\$520	\$360
Revenue Collected During FY 11:	\$557,613	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,709,543	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$302	\$740	\$584
Per Capita Expenditures:	\$925	\$705	\$560
Revenues over (under) Expenditures:	-\$1,151,930	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	561.22%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$9,594,359	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$5,192	\$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:	\$338,998	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$9,255,361	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$16.692.748	\$8,583,251	\$2,594,486
Per Capita Debt:	\$9.033	\$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:	\$2,842,686	\$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:	\$4,211,791	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,785,924	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$2,279	\$472	\$312
Per Capita Expenditures:	\$966	\$426	\$290
Operating Income (loss):	\$2,425,867	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	164.48%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,937,571	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,590	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dawson Village**

Unit Code: 083/040/32 County: SANGAMON

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$956,250

Equalized Assessed Valuation: \$5,033,316

Population: 454

Employees:

Full Time: 4

Part Time: 2

Salaries Paid: \$131,395

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$45,977	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$101	\$670	\$454
Revenue Collected During FY 11:	\$118,692	\$229,354	\$114,958
Expenditures During FY 11:	\$107,557	\$213,573	\$105,876
Per Capita Revenue:	\$261	\$579	\$289
Per Capita Expenditures:	\$237	\$555	\$286
Revenues over (under) Expenditures:	\$11,135	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	54.62%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$58,749	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$129	\$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:	\$50,020	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$166.729	\$293,596	\$50,972
Per Capita Debt:	\$367	\$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:	\$362,110	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$798	\$2,114	\$837
Revenue Collected During FY 11:	\$293,679	\$200,254	\$87,964
Expenditures During FY 11:	\$279,214	\$193,235	\$93,439
Per Capita Revenue:	\$647	\$547	\$216
Per Capita Expenditures:	\$615	\$537	\$232
Operating Income (loss):	\$14,465	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	134.28%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$374,938	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$826	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **De Pue Village**

Unit Code: **006/035/32** County: **BUREAU**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,400,575**

Equalized Assessed Valuation: **\$9,129,751**

Population: **1,850**

Employees:

Full Time: **7**

Part Time: **20**

Salaries Paid: **\$294,763**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$226.988	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$123	\$520	\$360
Revenue Collected During FY 11:	\$721.509	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$767.719	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$390	\$740	\$584
Per Capita Expenditures:	\$415	\$705	\$560
Revenues over (under) Expenditures:	-\$46.210	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	23.46%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$180.099	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$97	\$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:	\$253.993	\$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:	\$415.600	\$8,583,251	\$2,594,486
Per Capita Debt:	\$225	\$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:	\$193,663	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$105	\$1,428	\$1,096
Revenue Collected During FY 11:	\$527,221	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$428,308	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$285	\$472	\$312
Per Capita Expenditures:	\$232	\$426	\$290
Operating Income (loss):	\$98,913	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	57.78%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$247,455	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$134	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **De Soto Village**

Unit Code: **039/025/32** County: **JACKSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,010,485**

Equalized Assessed Valuation: **\$10,602,754**

Population: **1,632**

Employees:

Full Time: **7**

Part Time: **9**

Salaries Paid: **\$292,939**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$431.271	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$264	\$520	\$360
Revenue Collected During FY 11:	\$789.706	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$825.520	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$484	\$740	\$584
Per Capita Expenditures:	\$506	\$705	\$560
Revenues over (under) Expenditures:	-\$35.814	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	47.90%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$395.457	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$242	\$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:	\$72.592	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$298.775	\$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:	\$2,707,700	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,659	\$1,428	\$1,096
Revenue Collected During FY 11:	\$833,310	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$534,627	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$511	\$472	\$312
Per Capita Expenditures:	\$328	\$426	\$290
Operating Income (loss):	\$298,683	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	562.33%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,006,383	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,842	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Decatur City**

Unit Code: **055/020/30** County: **MACON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$187,385,012**

Equalized Assessed Valuation: **\$639,069,887**

Population: **76,122**

Employees:

Full Time: **534**

Part Time: **29**

Salaries Paid: **\$31,214,900**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9,299,288	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$122	\$408	\$344
Revenue Collected During FY 11:	\$64,458,105	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$59,275,590	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$847	\$966	\$915
Per Capita Expenditures:	\$779	\$910	\$864
Revenues over (under) Expenditures:	\$5,182,515	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	29.30%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$17,365,325	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$228	\$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:	\$27,950,290	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$9,682,408	\$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:	\$101,855,553	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.338	\$1,447	\$1,211
General Obligation Debt over EAV:	13.32%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$72,532,816	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$953	\$1,281	\$1,058
Revenue Collected During FY 11:	\$26,754,011	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$22,374,078	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$351	\$347	\$255
Per Capita Expenditures:	\$294	\$343	\$253
Operating Income (loss):	\$4,379,933	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	308.23%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$68,962,729	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$906	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Deer Creek Village**

Unit Code: **090/020/32** County: **TAZEWELL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,774,650**

Equalized Assessed Valuation: **\$6,063,443**

Population: **605**

Employees:

Full Time: **3**

Part Time: **15**

Salaries Paid: **\$200,709**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$970.005	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.603	\$670	\$454
Revenue Collected During FY 11:	\$821.154	\$229,354	\$114,958
Expenditures During FY 11:	\$485.108	\$213,573	\$105,876
Per Capita Revenue:	\$1.357	\$579	\$289
Per Capita Expenditures:	\$802	\$555	\$286
Revenues over (under) Expenditures:	\$336.046	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	233.99%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1.135.105	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.876	\$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:	\$242.391	\$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:	\$216.829	\$293,596	\$50,972
Per Capita Debt:	\$358	\$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:	\$446,204	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$738	\$2,114	\$837
Revenue Collected During FY 11:	\$502,447	\$200,254	\$87,964
Expenditures During FY 11:	\$206,820	\$193,235	\$93,439
Per Capita Revenue:	\$830	\$547	\$216
Per Capita Expenditures:	\$342	\$537	\$232
Operating Income (loss):	\$295,627	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	434.09%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$897,777	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,484	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Deer Grove Village**

Unit Code: **098/020/32** County: **WHITESIDE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$44,090**

Equalized Assessed Valuation: **\$546,956**

Population: **48**

Employees:

Full Time: **7**

Part Time:

Salaries Paid: **\$2,216**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$37,980	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$791	\$670	\$454
Revenue Collected During FY 11:	\$12,681	\$229,354	\$114,958
Expenditures During FY 11:	\$12,646	\$213,573	\$105,876
Per Capita Revenue:	\$264	\$579	\$289
Per Capita Expenditures:	\$263	\$555	\$286
Revenues over (under) Expenditures:	\$35	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	300.61%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$38,015	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$792	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$38,015	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Deer Park Village**

Unit Code: **049/020/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,231,243**

Equalized Assessed Valuation: **\$267,065,411**

Population: **3,352**

Employees:

Full Time: **1**

Part Time: **7**

Salaries Paid: **\$236,127**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,573,490	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$469	\$520	\$360
Revenue Collected During FY 11:	\$3,422,368	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,719,204	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,021	\$740	\$584
Per Capita Expenditures:	\$811	\$705	\$560
Revenues over (under) Expenditures:	\$703,164	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	83.73%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,276,654	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$679	\$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:	\$257,362	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,124,447	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$7.751	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2	\$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:	\$68,644	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$20	\$1,428	\$1,096
Revenue Collected During FY 11:	\$269,802	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$279,856	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$80	\$472	\$312
Per Capita Expenditures:	\$83	\$426	\$290
Operating Income (loss):	-\$10,054	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	20.94%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$58,590	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$17	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Deerfield Village**

Unit Code: **049/018/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$53,076,591**

Equalized Assessed Valuation: **\$1,501,605,590**

Population: **18,225**

Employees:

Full Time: **107**

Part Time: **18**

Salaries Paid: **\$9,433,286**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$17,660,338	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$969	\$520	\$360
Revenue Collected During FY 11:	\$18,129,468	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$16,767,947	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$995	\$740	\$584
Per Capita Expenditures:	\$920	\$705	\$560
Revenues over (under) Expenditures:	\$1,361,521	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	112.37%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$18,842,020	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,034	\$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:	\$1,833,178	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$13,730,019	\$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:	\$18,060,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$991	\$1,301	\$617
General Obligation Debt over EAV:	1.20%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$27,127,200	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,488	\$1,428	\$1,096
Revenue Collected During FY 11:	\$8,068,717	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$8,985,037	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$443	\$472	\$312
Per Capita Expenditures:	\$493	\$426	\$290
Operating Income (loss):	-\$916,320	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	324.71%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$29,174,876	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,601	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Dekalb City**

Unit Code: **019/015/30** County: **DEKALB**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$75,499,040**

Equalized Assessed Valuation: **\$608,332,947**

Population: **45,932**

Employees:

Full Time: **186**

Part Time: **50**

Salaries Paid: **\$16,892,577**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,458,609	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$97	\$408	\$344
Revenue Collected During FY 11:	\$35,500,435	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$31,828,397	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$773	\$966	\$915
Per Capita Expenditures:	\$693	\$910	\$864
Revenues over (under) Expenditures:	\$3,672,038	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	12.35%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$3,930,249	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$86	\$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:	\$11,857,498	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$17,715,142	\$4,803,365	\$9,476,133



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$42,761,646	\$80,093,952	\$52,112,479
Per Capita Debt:	\$931	\$1,447	\$1,211
General Obligation Debt over EAV:	4.23%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$48,018,346	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,045	\$1,281	\$1,058
Revenue Collected During FY 11:	\$7,585,144	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$7,330,870	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$165	\$347	\$255
Per Capita Expenditures:	\$160	\$343	\$253
Operating Income (loss):	\$254,274	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	697.62%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$51,141,942	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,113	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Deland Village**

Unit Code: **074/030/32** County: **PIATT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$588,633**

Equalized Assessed Valuation: **\$4,100,070**

Population: **458**

Employees:

Full Time: **1**

Part Time: **1**

Salaries Paid: **\$50,217**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$264,996	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$579	\$670	\$454
Revenue Collected During FY 11:	\$124,133	\$229,354	\$114,958
Expenditures During FY 11:	\$121,583	\$213,573	\$105,876
Per Capita Revenue:	\$271	\$579	\$289
Per Capita Expenditures:	\$265	\$555	\$286
Revenues over (under) Expenditures:	\$2,550	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	219.77%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$267,206	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$583	\$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:	\$267,207	\$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:	\$111,380	\$293,596	\$50,972
Per Capita Debt:	\$243	\$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:	\$322,107	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$703	\$2,114	\$837
Revenue Collected During FY 11:	\$158,277	\$200,254	\$87,964
Expenditures During FY 11:	\$90,105	\$193,235	\$93,439
Per Capita Revenue:	\$346	\$547	\$216
Per Capita Expenditures:	\$197	\$537	\$232
Operating Income (loss):	\$68,172	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	433.52%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$390,619	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$853	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Delavan City**

Unit Code: **090/025/30** County: **TAZEWELL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,154,769**

Equalized Assessed Valuation: **\$17,268,190**

Population: **1,762**

Employees:

Full Time: **7**

Part Time: **14**

Salaries Paid: **\$287,103**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$368,956	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$209	\$520	\$360
Revenue Collected During FY 11:	\$671,678	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$554,485	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$381	\$740	\$584
Per Capita Expenditures:	\$315	\$705	\$560
Revenues over (under) Expenditures:	\$117,193	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	87.68%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$486,149	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$276	\$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:	\$486,149	\$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:	\$1,056,254	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$599	\$1,428	\$1,096
Revenue Collected During FY 11:	\$507,917	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$420,329	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$288	\$472	\$312
Per Capita Expenditures:	\$239	\$426	\$290
Operating Income (loss):	\$87,588	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	272.13%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,143,842	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$649	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Des Plaines City**

Unit Code: **016/140/30** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$105,134,510**

Equalized Assessed Valuation: **\$2,394,677,264**

Population: **58,364**

Employees:

Full Time: **334**

Part Time: **11**

Salaries Paid: **\$32,066,549**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$22,217,143	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$381	\$408	\$344
Revenue Collected During FY 11:	\$81,799,001	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$71,456,302	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,402	\$966	\$915
Per Capita Expenditures:	\$1,224	\$910	\$864
Revenues over (under) Expenditures:	\$10,342,699	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	44.71%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$31,950,609	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$547	\$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:	\$9,031,827	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$36,535,484	\$4,803,365	\$9,476,133



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$68,938,506	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.181	\$1,447	\$1,211
General Obligation Debt over EAV:	2.62%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$35,569,426	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$609	\$1,281	\$1,058
Revenue Collected During FY 11:	\$11,577,189	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$13,384,657	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$198	\$347	\$255
Per Capita Expenditures:	\$229	\$343	\$253
Operating Income (loss):	-\$1,807,468	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	254.31%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$34,038,755	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$583	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Detroit Village**

Unit Code: **075/020/32** County: **PIKE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$15,517**

Equalized Assessed Valuation: **\$483,731**

Population: **83**

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:	\$2.679	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$32	\$670	\$454
Revenue Collected During FY 11:	\$20.503	\$229,354	\$114,958
Expenditures During FY 11:	\$15.517	\$213,573	\$105,876
Per Capita Revenue:	\$247	\$579	\$289
Per Capita Expenditures:	\$187	\$555	\$286
Revenues over (under) Expenditures:	\$4.986	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	49.40%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$7.665	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$92	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$19.159	\$3,233	\$
Total Unreserved Funds:	\$64.092	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dewitt Village**

Unit Code: **020/015/32** County: **DEWITT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$62,063**

Equalized Assessed Valuation: **\$1,959,265**

Population: **188**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$16,685**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$50,395	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$268	\$670	\$454
Revenue Collected During FY 11:	\$47,918	\$229,354	\$114,958
Expenditures During FY 11:	\$41,325	\$213,573	\$105,876
Per Capita Revenue:	\$255	\$579	\$289
Per Capita Expenditures:	\$220	\$555	\$286
Revenues over (under) Expenditures:	\$6,593	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	138.90%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$57,402	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$305	\$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:	\$7,922	\$43,930	\$
Total Unrestricted Net Assets:	\$49,480	\$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:	\$61.144	\$293,596	\$50,972
Per Capita Debt:	\$325	\$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:	\$7,773	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$41	\$2,114	\$837
Revenue Collected During FY 11:	\$42,361	\$200,254	\$87,964
Expenditures During FY 11:	\$43,756	\$193,235	\$93,439
Per Capita Revenue:	\$225	\$547	\$216
Per Capita Expenditures:	\$233	\$537	\$232
Operating Income (loss):	-\$1,395	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	19.15%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$8,378	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$45	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Diamond Village**

Unit Code: **032/030/32** County: **GRUNDY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,024,300**

Equalized Assessed Valuation: **\$48,412,775**

Population: **1,396**

Employees:

Full Time: **4**

Part Time: **16**

Salaries Paid: **\$351,313**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1.162.265	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$833	\$520	\$360
Revenue Collected During FY 11:	\$787.793	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$634.256	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$564	\$740	\$584
Per Capita Expenditures:	\$454	\$705	\$560
Revenues over (under) Expenditures:	\$153.537	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	207.46%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1.315.802	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$943	\$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:	\$1.315.802	\$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:	\$8,269,884	\$8,583,251	\$2,594,486
Per Capita Debt:	\$5.924	\$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:	-\$4,789,572	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	-\$3,431	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,031,273	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,706,850	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$739	\$472	\$312
Per Capita Expenditures:	\$1,223	\$426	\$290
Operating Income (loss):	-\$675,577	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	197.53%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,371,588	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,415	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dieterich Village

Unit Code: 025/020/32 County: EFFINGHAM

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,370,500

Equalized Assessed Valuation: \$7,634,458

Population: 596

Employees:

Full Time: 5

Part Time: 1

Salaries Paid: \$115,015

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 11:	\$2,008,234	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$3.370	\$670	\$454
Revenue Collected During FY 11:	\$639,548	\$229,354	\$114,958
Expenditures During FY 11:	\$509,431	\$213,573	\$105,876
Per Capita Revenue:	\$1.073	\$579	\$289
Per Capita Expenditures:	\$855	\$555	\$286
Revenues over (under) Expenditures:	\$130,117	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	425.75%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$2,168,900	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$3.639	\$701	\$460

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$536,288	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$497.684	\$293,596	\$50,972
Per Capita Debt:	\$835	\$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:	\$879,485	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,476	\$2,114	\$837
Revenue Collected During FY 11:	\$131,139	\$200,254	\$87,964
Expenditures During FY 11:	\$191,377	\$193,235	\$93,439
Per Capita Revenue:	\$220	\$547	\$216
Per Capita Expenditures:	\$321	\$537	\$232
Operating Income (loss):	-\$60,238	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	428.08%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$819,247	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,375	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Divernon Village**

Unit Code: 083/045/32

County: SANGAMON

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,041,000

Equalized Assessed Valuation:

\$15,051,118

Population:

776

Employees:

Full Time:

Part Time:

19

Salaries Paid:

\$390,161

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$93,580	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$121	\$670	\$454
Revenue Collected During FY 11:	\$393,724	\$229,354	\$114,958
Expenditures During FY 11:	\$478,659	\$213,573	\$105,876
Per Capita Revenue:	\$507	\$579	\$289
Per Capita Expenditures:	\$617	\$555	\$286
Revenues over (under) Expenditures:	-\$84,935	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	1.81%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$8,645	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$11	\$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:	\$33,152	\$43,930	\$
Total Unrestricted Net Assets:	-\$24,507	\$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:	\$187.262	\$293,596	\$50,972
Per Capita Debt:	\$241	\$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:	\$1,759,558	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,267	\$2,114	\$837
Revenue Collected During FY 11:	\$818,852	\$200,254	\$87,964
Expenditures During FY 11:	\$915,933	\$193,235	\$93,439
Per Capita Revenue:	\$1,055	\$547	\$216
Per Capita Expenditures:	\$1,180	\$537	\$232
Operating Income (loss):	-\$97,081	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	181.51%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,662,477	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,142	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dix Village**

Unit Code: **041/025/32** County: **JEFFERSON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$242,078**

Equalized Assessed Valuation: **\$4,012,961**

Population: **500**

Employees:

Full Time: **9**

Part Time:

Salaries Paid: **\$14,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$140.378	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$281	\$670	\$454
Revenue Collected During FY 11:	\$102.166	\$229,354	\$114,958
Expenditures During FY 11:	\$91.207	\$213,573	\$105,876
Per Capita Revenue:	\$204	\$579	\$289
Per Capita Expenditures:	\$182	\$555	\$286
Revenues over (under) Expenditures:	\$10.959	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	165.93%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$151.337	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$303	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$102.166	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Dixon City**

Unit Code: **052/025/30** County: **LEE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$47,412,844**

Equalized Assessed Valuation: **\$179,434,542**

Population: **14,953**

Employees:

Full Time:	89
Part Time:	86
Salaries Paid:	\$5,333,878

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,875,592	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$259	\$520	\$360
Revenue Collected During FY 11:	\$13,484,769	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$11,335,708	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$902	\$740	\$584
Per Capita Expenditures:	\$758	\$705	\$560
Revenues over (under) Expenditures:	\$2,149,061	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	36.93%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,186,653	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$280	\$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:	\$9,882,623	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$7,643,003	\$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:	\$35,514,165	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.375	\$1,301	\$617
General Obligation Debt over EAV:	6.83%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$19,700,855	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,318	\$1,428	\$1,096
Revenue Collected During FY 11:	\$7,323,541	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,330,852	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$490	\$472	\$312
Per Capita Expenditures:	\$357	\$426	\$290
Operating Income (loss):	\$1,992,689	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	364.62%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$19,437,466	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,300	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dongola Village**

Unit Code: **091/025/32** County: **UNION**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$757,600**

Equalized Assessed Valuation: **\$3,896,599**

Population: **798**

Employees:

Full Time: **3**

Part Time: **12**

Salaries Paid: **\$147,597**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$43,761	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$55	\$670	\$454
Revenue Collected During FY 11:	\$290,719	\$229,354	\$114,958
Expenditures During FY 11:	\$277,874	\$213,573	\$105,876
Per Capita Revenue:	\$364	\$579	\$289
Per Capita Expenditures:	\$348	\$555	\$286
Revenues over (under) Expenditures:	\$12,845	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	20.37%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$56,606	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$71	\$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:	\$128,367	\$43,930	\$
Total Unrestricted Net Assets:	-\$71,761	\$145,523	\$100,546



FISCAL YEAR 2011

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:	\$1,405,192	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,761	\$2,114	\$837
Revenue Collected During FY 11:	\$227,220	\$200,254	\$87,964
Expenditures During FY 11:	\$284,335	\$193,235	\$93,439
Per Capita Revenue:	\$285	\$547	\$216
Per Capita Expenditures:	\$356	\$537	\$232
Operating Income (loss):	-\$57,115	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	474.12%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,348,077	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,689	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Donnellson Village**

Unit Code: **068/025/32**

County: **MONTGOME**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$738,650

Equalized Assessed Valuation:

\$923,508

Population:

243

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$30,806

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$152.185	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$626	\$670	\$454
Revenue Collected During FY 11:	\$85.212	\$229,354	\$114,958
Expenditures During FY 11:	\$137.858	\$213,573	\$105,876
Per Capita Revenue:	\$351	\$579	\$289
Per Capita Expenditures:	\$567	\$555	\$286
Revenues over (under) Expenditures:	-\$52.646	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	72.20%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$99.539	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$410	\$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:	\$49.330	\$43,930	\$
Total Unrestricted Net Assets:	\$50.209	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$487.252	\$293,596	\$50,972
Per Capita Debt:	\$2.005	\$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:	\$1,332,058	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$5,482	\$2,114	\$837
Revenue Collected During FY 11:	\$168,341	\$200,254	\$87,964
Expenditures During FY 11:	\$199,381	\$193,235	\$93,439
Per Capita Revenue:	\$693	\$547	\$216
Per Capita Expenditures:	\$820	\$537	\$232
Operating Income (loss):	-\$31,040	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	652.53%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,301,018	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$5,354	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Donovan Village**

Unit Code: **038/050/32** County: **IROQUOIS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$541,000**

Equalized Assessed Valuation: **\$2,076,884**

Population: **551**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$17,347**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$241.402	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$438	\$670	\$454
Revenue Collected During FY 11:	\$65.260	\$229,354	\$114,958
Expenditures During FY 11:	\$96.859	\$213,573	\$105,876
Per Capita Revenue:	\$118	\$579	\$289
Per Capita Expenditures:	\$176	\$555	\$286
Revenues over (under) Expenditures:	-\$31.599	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	216.61%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$209.803	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$381	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$209.803	\$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:	\$12.040	\$293,596	\$50,972
Per Capita Debt:	\$22	\$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:	-\$1,072	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	-\$2	\$2,114	\$837
Revenue Collected During FY 11:	\$49,346	\$200,254	\$87,964
Expenditures During FY 11:	\$53,618	\$193,235	\$93,439
Per Capita Revenue:	\$90	\$547	\$216
Per Capita Expenditures:	\$97	\$537	\$232
Operating Income (loss):	-\$4,272	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	-9.97%	415.04%	333.91%
Ending Retained Earnings for FY 11:	-\$5,344	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	-\$10	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dorchester Village**

Unit Code: **056/035/32** County: **MACOUPIN**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$117,300**

Equalized Assessed Valuation: **\$1,071,821**

Population: **151**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$17,362**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$143,781	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$952	\$670	\$454
Revenue Collected During FY 11:	\$30,623	\$229,354	\$114,958
Expenditures During FY 11:	\$26,358	\$213,573	\$105,876
Per Capita Revenue:	\$203	\$579	\$289
Per Capita Expenditures:	\$175	\$555	\$286
Revenues over (under) Expenditures:	\$4,265	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	563.57%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$148,547	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$984	\$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:	\$8,014	\$43,930	\$
Total Unrestricted Net Assets:	\$140,533	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$154,505	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,023	\$2,114	\$837
Revenue Collected During FY 11:	\$88,250	\$200,254	\$87,964
Expenditures During FY 11:	\$80,841	\$193,235	\$93,439
Per Capita Revenue:	\$584	\$547	\$216
Per Capita Expenditures:	\$535	\$537	\$232
Operating Income (loss):	\$7,409	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	199.67%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$161,413	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,069	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dowell Village**

Unit Code: **039/030/32** County: **JACKSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$845,250**

Equalized Assessed Valuation: **\$1,174,087**

Population: **530**

Employees:

Full Time: **4**

Part Time: **2**

Salaries Paid: **\$87,836**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$371,719	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$701	\$670	\$454
Revenue Collected During FY 11:	\$431,983	\$229,354	\$114,958
Expenditures During FY 11:	\$394,864	\$213,573	\$105,876
Per Capita Revenue:	\$815	\$579	\$289
Per Capita Expenditures:	\$745	\$555	\$286
Revenues over (under) Expenditures:	\$37,119	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	103.54%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$408,838	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$771	\$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:	\$408,838	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$36.000	\$293,596	\$50,972
Per Capita Debt:	\$68	\$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:	\$796,281	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,502	\$2,114	\$837
Revenue Collected During FY 11:	\$377,351	\$200,254	\$87,964
Expenditures During FY 11:	\$403,773	\$193,235	\$93,439
Per Capita Revenue:	\$712	\$547	\$216
Per Capita Expenditures:	\$762	\$537	\$232
Operating Income (loss):	-\$26,422	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	190.67%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$769,859	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,453	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Downers Grove Village**

Unit Code: **022/042/32** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$109,656,929**

Equalized Assessed Valuation: **\$2,269,604,274**

Population: **47,833**

Employees:

Full Time:	310
Part Time:	75
Salaries Paid:	\$26,362,476

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$18,531,606	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$387	\$408	\$344
Revenue Collected During FY 11:	\$47,707,996	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$42,936,686	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$997	\$966	\$915
Per Capita Expenditures:	\$898	\$910	\$864
Revenues over (under) Expenditures:	\$4,771,310	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	47.91%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$20,570,149	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$430	\$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:	\$6,050,747	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$25,138,234	\$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:	\$60.035.000	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.255	\$1,447	\$1,211
General Obligation Debt over EAV:	2.65%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$33,995,201	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$711	\$1,281	\$1,058
Revenue Collected During FY 11:	\$10,830,422	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$9,818,337	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$226	\$347	\$255
Per Capita Expenditures:	\$205	\$343	\$253
Operating Income (loss):	\$1,012,085	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	354.11%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$34,767,507	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$727	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Downs Village**

Unit Code: 064/055/32

County: MCLEAN

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$11,633,526

Equalized Assessed Valuation:

\$14,140,403

Population:

776

Employees:

Full Time:

Part Time:

19

Salaries Paid:

\$105,020

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$621.204	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$801	\$670	\$454
Revenue Collected During FY 11:	\$1.594.082	\$229,354	\$114,958
Expenditures During FY 11:	\$376.898	\$213,573	\$105,876
Per Capita Revenue:	\$2.054	\$579	\$289
Per Capita Expenditures:	\$486	\$555	\$286
Revenues over (under) Expenditures:	\$1.217.184	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	489.55%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1.845.108	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$2.378	\$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:	\$984.055	\$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:	\$353.147	\$293,596	\$50,972
Per Capita Debt:	\$455	\$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:	\$252,691	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$326	\$2,114	\$837
Revenue Collected During FY 11:	\$156,955	\$200,254	\$87,964
Expenditures During FY 11:	\$84,074	\$193,235	\$93,439
Per Capita Revenue:	\$202	\$547	\$216
Per Capita Expenditures:	\$108	\$537	\$232
Operating Income (loss):	\$72,881	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	379.25%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$318,852	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$411	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Du Bois Village**

Unit Code: **095/020/32** County: **WASHINGTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$89,890**

Equalized Assessed Valuation: **\$1,659,742**

Population: **225**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$14,264**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$58,863	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$262	\$670	\$454
Revenue Collected During FY 11:	\$61,269	\$229,354	\$114,958
Expenditures During FY 11:	\$60,698	\$213,573	\$105,876
Per Capita Revenue:	\$272	\$579	\$289
Per Capita Expenditures:	\$270	\$555	\$286
Revenues over (under) Expenditures:	\$571	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	97.92%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$59,434	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$264	\$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:	\$6,960	\$43,930	\$
Total Unrestricted Net Assets:	\$52,474	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$123.000	\$293,596	\$50,972
Per Capita Debt:	\$547	\$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:	\$770,693	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,425	\$2,114	\$837
Revenue Collected During FY 11:	\$78,910	\$200,254	\$87,964
Expenditures During FY 11:	\$114,868	\$193,235	\$93,439
Per Capita Revenue:	\$351	\$547	\$216
Per Capita Expenditures:	\$511	\$537	\$232
Operating Income (loss):	-\$35,958	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	639.63%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$734,735	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,265	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Du Quoin City**

Unit Code: **073/015/30** County: **PERRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,229,709**

Equalized Assessed Valuation: **\$41,664,691**

Population: **6,648**

Employees:

Full Time:	41
Part Time:	39
Salaries Paid:	\$2,194,613

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,735,220	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$712	\$520	\$360
Revenue Collected During FY 11:	\$4,706,584	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,604,690	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$708	\$740	\$584
Per Capita Expenditures:	\$693	\$705	\$560
Revenues over (under) Expenditures:	\$101,894	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	109.39%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,037,114	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$758	\$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:	\$1,516,893	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$680,477	\$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:	\$5,414,500	\$8,583,251	\$2,594,486
Per Capita Debt:	\$814	\$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:	\$3,830,124	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$576	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,746,888	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,679,971	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$413	\$472	\$312
Per Capita Expenditures:	\$403	\$426	\$290
Operating Income (loss):	\$66,917	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	137.95%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,697,041	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$556	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dunfermline Village**

Unit Code: 029/040/32

County: FULTON

Fiscal Year End:

6/30/2011

Accounting Method:

Cash

Appropriation or Budget:

\$52,000

Equalized Assessed Valuation:

\$2,380,490

Population:

300

Employees:

Full Time:

Part Time:

7

Salaries Paid:

\$5,392

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$139,377	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$465	\$670	\$454
Revenue Collected During FY 11:	\$59,065	\$229,354	\$114,958
Expenditures During FY 11:	\$51,513	\$213,573	\$105,876
Per Capita Revenue:	\$197	\$579	\$289
Per Capita Expenditures:	\$172	\$555	\$286
Revenues over (under) Expenditures:	\$7,552	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	285.23%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$146,929	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$490	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$146,929	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Dunlap Village**

Unit Code: **072/030/32** County: **PEORIA**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$922,535**

Equalized Assessed Valuation: **\$32,365,376**

Population: **1,386**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$136,258**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,149,788	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$830	\$520	\$360
Revenue Collected During FY 11:	\$407,816	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$533,095	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$294	\$740	\$584
Per Capita Expenditures:	\$385	\$705	\$560
Revenues over (under) Expenditures:	-\$125,279	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	192.18%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,024,509	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$739	\$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:	\$1,024,509	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$2,106,177	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,520	\$1,428	\$1,096
Revenue Collected During FY 11:	\$394,538	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$236,447	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$285	\$472	\$312
Per Capita Expenditures:	\$171	\$426	\$290
Operating Income (loss):	\$158,091	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	957.62%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,264,268	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,634	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Dupo Village**

Unit Code: 088/040/32 County: ST. CLAIR

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,452,568

Equalized Assessed Valuation: \$42,920,355

Population: 3,933

Employees:

Full Time: 15

Part Time: 2

Salaries Paid: \$1,132,162

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1.357.007	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$345	\$520	\$360
Revenue Collected During FY 11:	\$2.652.725	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2.045.997	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$674	\$740	\$584
Per Capita Expenditures:	\$520	\$705	\$560
Revenues over (under) Expenditures:	\$606.728	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	90.26%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1.846.653	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$470	\$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:	\$2.328.983	\$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:	\$2,956,450	\$8,583,251	\$2,594,486
Per Capita Debt:	\$752	\$1,301	\$617
General Obligation Debt over EAV:	1.82%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,600,239	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,678	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,989,912	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,698,448	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$760	\$472	\$312
Per Capita Expenditures:	\$686	\$426	\$290
Operating Income (loss):	\$291,464	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	252.11%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,803,097	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,730	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Durand Village**

Unit Code: **101/015/32** County: **WINNEBAGO**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,191,153**

Equalized Assessed Valuation: **\$20,707,480**

Population: **1,443**

Employees:

Full Time: **4**

Part Time: **27**

Salaries Paid: **\$249,470**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$768,347	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$532	\$520	\$360
Revenue Collected During FY 11:	\$502,882	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$433,217	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$348	\$740	\$584
Per Capita Expenditures:	\$300	\$705	\$560
Revenues over (under) Expenditures:	\$69,665	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	193.44%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$838,012	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$581	\$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:	\$173,918	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$664,094	\$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:	\$1,863,538	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,291	\$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:	\$1,611,293	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,117	\$1,428	\$1,096
Revenue Collected During FY 11:	\$712,807	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$746,880	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$494	\$472	\$312
Per Capita Expenditures:	\$518	\$426	\$290
Operating Income (loss):	-\$34,073	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	211.17%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,577,220	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,093	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Dwight Village**

Unit Code: **053/030/32** County: **LIVINGSTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,748,068**

Equalized Assessed Valuation: **\$74,628,555**

Population: **4,260**

Employees:

Full Time: **22**

Part Time: **48**

Salaries Paid: **\$1,261,223**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,302,725	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$306	\$520	\$360
Revenue Collected During FY 11:	\$3,576,232	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,886,794	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$839	\$740	\$584
Per Capita Expenditures:	\$678	\$705	\$560
Revenues over (under) Expenditures:	\$689,438	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	41.69%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,203,552	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$283	\$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:	\$1,149,990	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$848,771	\$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:	\$8,406,668	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.973	\$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:	\$5,128,467	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,204	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,868,771	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,632,561	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$439	\$472	\$312
Per Capita Expenditures:	\$383	\$426	\$290
Operating Income (loss):	\$236,210	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	328.60%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,364,677	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,259	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Eagarville Village**

Unit Code: **056/040/32** County: **MACOUPIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$65,000**

Equalized Assessed Valuation: **\$949,819**

Population: **145**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$8,244**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$20.082	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$138	\$670	\$454
Revenue Collected During FY 11:	\$21.484	\$229,354	\$114,958
Expenditures During FY 11:	\$21.379	\$213,573	\$105,876
Per Capita Revenue:	\$148	\$579	\$289
Per Capita Expenditures:	\$147	\$555	\$286
Revenues over (under) Expenditures:	\$105	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	123.49%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$26.400	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$182	\$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:	\$14.606	\$43,930	\$
Total Unrestricted Net Assets:	\$11.794	\$145,523	\$100,546



FISCAL YEAR 2011

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:	\$582,801	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$4,019	\$2,114	\$837
Revenue Collected During FY 11:	\$40,447	\$200,254	\$87,964
Expenditures During FY 11:	\$39,181	\$193,235	\$93,439
Per Capita Revenue:	\$279	\$547	\$216
Per Capita Expenditures:	\$270	\$537	\$232
Operating Income (loss):	\$1,266	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1474.83%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$577,854	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,985	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Earlville City**

Unit Code: **050/020/30** County: **LASALLE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,488,331**

Equalized Assessed Valuation: **\$21,592,922**

Population: **1,701**

Employees:

Full Time: **6**

Part Time: **5**

Salaries Paid: **\$417,578**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,248	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$2	\$520	\$360
Revenue Collected During FY 11:	\$920,146	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$928,293	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$541	\$740	\$584
Per Capita Expenditures:	\$546	\$705	\$560
Revenues over (under) Expenditures:	-\$8,147	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-0.42%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$3,899	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$2	\$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:	\$149,972	\$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:	\$2,818,090	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.657	\$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:	\$4,352,195	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,559	\$1,428	\$1,096
Revenue Collected During FY 11:	\$651,642	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$635,774	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$383	\$472	\$312
Per Capita Expenditures:	\$374	\$426	\$290
Operating Income (loss):	\$15,868	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	687.05%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,368,063	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,568	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **East Alton Village**

Unit Code: **057/030/32** County: **MADISON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,036,000**

Equalized Assessed Valuation: **\$95,281,678**

Population: **6,301**

Employees:

Full Time: **51**

Part Time: **18**

Salaries Paid: **\$3,592,050**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,762,396	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$597	\$520	\$360
Revenue Collected During FY 11:	\$6,222,916	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,590,924	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$988	\$740	\$584
Per Capita Expenditures:	\$887	\$705	\$560
Revenues over (under) Expenditures:	\$631,992	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	77.37%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,325,457	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$686	\$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:	\$1,799,980	\$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:	\$5,906,071	\$8,583,251	\$2,594,486
Per Capita Debt:	\$937	\$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:	\$7,651,109	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,214	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,773,290	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,996,603	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$281	\$472	\$312
Per Capita Expenditures:	\$317	\$426	\$290
Operating Income (loss):	-\$223,313	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	375.47%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$7,496,727	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,190	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **East Brooklyn Village**

Unit Code: **032/035/32** County: **GRUNDY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$33,800**

Equalized Assessed Valuation: **\$2,135,490**

Population: **123**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$6,620**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$138.372	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.125	\$670	\$454
Revenue Collected During FY 11:	\$28.657	\$229,354	\$114,958
Expenditures During FY 11:	\$18.252	\$213,573	\$105,876
Per Capita Revenue:	\$233	\$579	\$289
Per Capita Expenditures:	\$148	\$555	\$286
Revenues over (under) Expenditures:	\$10.405	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	815.13%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$148.777	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.210	\$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:	\$21.895	\$43,930	\$
Total Unrestricted Net Assets:	\$126.882	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **East Cape Girardeau Village**

Unit Code: **002/012/32** County: **ALEXANDER**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$105,000**

Equalized Assessed Valuation: **\$1,503,420**

Population: **385**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$13,969**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$98.503	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$256	\$670	\$454
Revenue Collected During FY 11:	\$77.764	\$229,354	\$114,958
Expenditures During FY 11:	\$77.313	\$213,573	\$105,876
Per Capita Revenue:	\$202	\$579	\$289
Per Capita Expenditures:	\$201	\$555	\$286
Revenues over (under) Expenditures:	\$451	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	127.85%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$98.848	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$257	\$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:	\$98.848	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$303.000	\$293,596	\$50,972
Per Capita Debt:	\$787	\$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:	\$730,591	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,898	\$2,114	\$837
Revenue Collected During FY 11:	\$37,849	\$200,254	\$87,964
Expenditures During FY 11:	\$52,557	\$193,235	\$93,439
Per Capita Revenue:	\$98	\$547	\$216
Per Capita Expenditures:	\$137	\$537	\$232
Operating Income (loss):	-\$14,708	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1362.31%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$715,989	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,860	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **East Carondelet Village**

Unit Code: **088/045/32** County: **ST. CLAIR**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$186,964**

Equalized Assessed Valuation: **\$2,921,475**

Population: **604**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$18,743**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$88,289	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$146	\$670	\$454
Revenue Collected During FY 11:	\$221,200	\$229,354	\$114,958
Expenditures During FY 11:	\$186,964	\$213,573	\$105,876
Per Capita Revenue:	\$366	\$579	\$289
Per Capita Expenditures:	\$310	\$555	\$286
Revenues over (under) Expenditures:	\$34,236	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	65.53%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$122,525	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$203	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$122,052	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$218.828	\$293,596	\$50,972
Per Capita Debt:	\$362	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **East Dubuque City**

Unit Code: **043/015/30** County: **JO DAVIESS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1**

Equalized Assessed Valuation: **\$31,732,003**

Population: **1,704**

Employees:

Full Time: **13**

Part Time: **43**

Salaries Paid: **\$667,255**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$233.752	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$137	\$520	\$360
Revenue Collected During FY 11:	\$1.980.807	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2.001.957	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.162	\$740	\$584
Per Capita Expenditures:	\$1.175	\$705	\$560
Revenues over (under) Expenditures:	-\$21.150	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	9.63%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$192.772	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$113	\$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:	\$253.555	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$69.226	\$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:	\$505.548	\$8,583,251	\$2,594,486
Per Capita Debt:	\$297	\$1,301	\$617
General Obligation Debt over EAV:	0.29%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$540,256	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$317	\$1,428	\$1,096
Revenue Collected During FY 11:	\$526,579	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$488,128	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$309	\$472	\$312
Per Capita Expenditures:	\$286	\$426	\$290
Operating Income (loss):	\$38,451	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	114.58%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$559,275	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$328	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **East Dundee Village**

Unit Code: **045/030/32** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,989,448**

Equalized Assessed Valuation: **\$122,744,996**

Population: **2,860**

Employees:

Full Time: **27**

Part Time: **8**

Salaries Paid: **\$1,937,367**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,756,382	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.663	\$520	\$360
Revenue Collected During FY 11:	\$5,962,502	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,657,074	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$2.085	\$740	\$584
Per Capita Expenditures:	\$1.628	\$705	\$560
Revenues over (under) Expenditures:	\$1,305,428	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	129.14%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6,014,235	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$2.103	\$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:	\$1,450,488	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$157,151	\$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:	\$13,164,365	\$8,583,251	\$2,594,486
Per Capita Debt:	\$4.603	\$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:	\$9,690,146	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,388	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,139,892	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,031,704	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$748	\$472	\$312
Per Capita Expenditures:	\$710	\$426	\$290
Operating Income (loss):	\$108,188	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	482.27%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$9,798,334	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,426	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **East Galesburg Village**

Unit Code: **048/020/32** County: **KNOX**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,458,550**

Equalized Assessed Valuation: **\$9,078,847**

Population: **771**

Employees:

Full Time:

Part Time: **25**

Salaries Paid: **\$94,955**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$126,952	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$165	\$670	\$454
Revenue Collected During FY 11:	\$269,280	\$229,354	\$114,958
Expenditures During FY 11:	\$256,983	\$213,573	\$105,876
Per Capita Revenue:	\$349	\$579	\$289
Per Capita Expenditures:	\$333	\$555	\$286
Revenues over (under) Expenditures:	\$12,297	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	55.12%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$141,649	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$184	\$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:	\$28,080	\$43,930	\$
Total Unrestricted Net Assets:	\$113,569	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$435.884	\$293,596	\$50,972
Per Capita Debt:	\$565	\$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:	\$1,239,960	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,608	\$2,114	\$837
Revenue Collected During FY 11:	\$190,164	\$200,254	\$87,964
Expenditures During FY 11:	\$218,398	\$193,235	\$93,439
Per Capita Revenue:	\$247	\$547	\$216
Per Capita Expenditures:	\$283	\$537	\$232
Operating Income (loss):	-\$28,234	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	553.73%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,209,325	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,569	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **East Gillespie Village**

Unit Code: **056/045/32**

County: **MACOUPIN**

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$84,754

Equalized Assessed Valuation:

\$3,156,378

Population:

240

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$12,106

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$483.360	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$2.014	\$670	\$454
Revenue Collected During FY 11:	\$54.082	\$229,354	\$114,958
Expenditures During FY 11:	\$48.002	\$213,573	\$105,876
Per Capita Revenue:	\$225	\$579	\$289
Per Capita Expenditures:	\$200	\$555	\$286
Revenues over (under) Expenditures:	\$6.080	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	1019.62%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$489.440	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$2.039	\$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:	\$6.237	\$43,930	\$
Total Unrestricted Net Assets:	\$483.203	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$150.000	\$293,596	\$50,972
Per Capita Debt:	\$625	\$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:	\$369,757	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,541	\$2,114	\$837
Revenue Collected During FY 11:	\$25,677	\$200,254	\$87,964
Expenditures During FY 11:	\$36,752	\$193,235	\$93,439
Per Capita Revenue:	\$107	\$547	\$216
Per Capita Expenditures:	\$153	\$537	\$232
Operating Income (loss):	-\$11,075	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	975.95%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$358,682	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,495	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **East Hazel Crest Village**

Unit Code: **016/160/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,911,095**

Equalized Assessed Valuation: **\$32,719,592**

Population: **1,543**

Employees:

Full Time: **20**

Part Time: **20**

Salaries Paid: **\$1,191,004**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$991.389	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$643	\$520	\$360
Revenue Collected During FY 11:	\$2.433.635	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2.208.768	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.577	\$740	\$584
Per Capita Expenditures:	\$1.431	\$705	\$560
Revenues over (under) Expenditures:	\$224.867	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	55.06%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1.216.256	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$788	\$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:	\$1.553.808	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$379.643	\$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:	\$881.816	\$8,583,251	\$2,594,486
Per Capita Debt:	\$571	\$1,301	\$617
General Obligation Debt over EAV:	0.93%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$7,267,619	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$4,710	\$1,428	\$1,096
Revenue Collected During FY 11:	\$904,495	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$985,524	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$586	\$472	\$312
Per Capita Expenditures:	\$639	\$426	\$290
Operating Income (loss):	-\$81,029	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	729.22%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$7,186,590	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,658	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **East Moline City**

Unit Code: **081/030/30** County: **ROCK ISLAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$36,213,400**

Equalized Assessed Valuation: **\$264,367,013**

Population: **21,302**

Employees:

Full Time: **176**

Part Time: **27**

Salaries Paid: **\$10,879,979**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,003,100	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$188	\$520	\$360
Revenue Collected During FY 11:	\$17,517,280	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$16,689,385	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$822	\$740	\$584
Per Capita Expenditures:	\$783	\$705	\$560
Revenues over (under) Expenditures:	\$827,895	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	30.54%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,096,397	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$239	\$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:	\$405,134	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,988,131	\$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:	\$37.199.082	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.746	\$1,301	\$617
General Obligation Debt over EAV:	11.97%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$21,337,492	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,002	\$1,428	\$1,096
Revenue Collected During FY 11:	\$11,714,556	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$10,389,656	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$550	\$472	\$312
Per Capita Expenditures:	\$488	\$426	\$290
Operating Income (loss):	\$1,324,900	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	253.45%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$26,332,475	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,236	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **East Peoria City**

Unit Code: **090/030/30** County: **TAZEWELL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$58,188,958**

Equalized Assessed Valuation: **\$428,561,535**

Population: **23,402**

Employees:

Full Time: **178**

Part Time: **93**

Salaries Paid: **\$12,743,003**

Blended Component Units

Number Submitted = 2

Firefighter's 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:	\$11,471,750	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$490	\$520	\$360
Revenue Collected During FY 11:	\$36,076,296	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$32,548,071	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,542	\$740	\$584
Per Capita Expenditures:	\$1,391	\$705	\$560
Revenues over (under) Expenditures:	\$3,528,225	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	41.75%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$13,589,064	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$581	\$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:	\$15,275,070	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$11,525,134	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$104,242,902	\$8,583,251	\$2,594,486
Per Capita Debt:	\$4.454	\$1,301	\$617
General Obligation Debt over EAV:	19.86%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$32,802,932	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,402	\$1,428	\$1,096
Revenue Collected During FY 11:	\$7,824,236	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$9,199,989	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$334	\$472	\$312
Per Capita Expenditures:	\$393	\$426	\$290
Operating Income (loss):	-\$1,375,753	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	348.08%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$32,023,526	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,368	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Easton Village**

Unit Code: **060/015/32** County: **MASON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$444,626**

Equalized Assessed Valuation: **\$2,187,888**

Population: **373**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$59,242**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$245.082	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$657	\$670	\$454
Revenue Collected During FY 11:	\$136.651	\$229,354	\$114,958
Expenditures During FY 11:	\$142.904	\$213,573	\$105,876
Per Capita Revenue:	\$366	\$579	\$289
Per Capita Expenditures:	\$383	\$555	\$286
Revenues over (under) Expenditures:	-\$6.253	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	167.13%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$238.829	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$640	\$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:	\$182.144	\$43,930	\$
Total Unrestricted Net Assets:	\$56.685	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$128.745	\$293,596	\$50,972
Per Capita Debt:	\$345	\$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:	\$244,473	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$655	\$2,114	\$837
Revenue Collected During FY 11:	\$65,016	\$200,254	\$87,964
Expenditures During FY 11:	\$64,624	\$193,235	\$93,439
Per Capita Revenue:	\$174	\$547	\$216
Per Capita Expenditures:	\$173	\$537	\$232
Operating Income (loss):	\$392	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	378.91%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$244,865	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$656	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Eddyville Village**

Unit Code: **076/010/32** County: **POPE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$48,100**

Equalized Assessed Valuation: **\$689,947**

Population: **101**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$9,941**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$242.674	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$2.403	\$670	\$454
Revenue Collected During FY 11:	\$36.345	\$229,354	\$114,958
Expenditures During FY 11:	\$42.395	\$213,573	\$105,876
Per Capita Revenue:	\$360	\$579	\$289
Per Capita Expenditures:	\$420	\$555	\$286
Revenues over (under) Expenditures:	-\$6.050	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	541.79%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$229.693	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$2.274	\$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:	\$159.929	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$121.000	\$293,596	\$50,972
Per Capita Debt:	\$1.198	\$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:	\$584,803	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$5,790	\$2,114	\$837
Revenue Collected During FY 11:	\$20,786	\$200,254	\$87,964
Expenditures During FY 11:	\$43,203	\$193,235	\$93,439
Per Capita Revenue:	\$206	\$547	\$216
Per Capita Expenditures:	\$428	\$537	\$232
Operating Income (loss):	-\$22,417	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1307.32%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$564,802	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$5,592	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Edgewood Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$517,700**

Equalized Assessed Valuation: **\$2,625,325**

Population: **520**

Employees:

Full Time: **2**

Part Time: **15**

Salaries Paid: **\$70,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$209,771	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$403	\$670	\$454
Revenue Collected During FY 11:	\$162,115	\$229,354	\$114,958
Expenditures During FY 11:	\$171,287	\$213,573	\$105,876
Per Capita Revenue:	\$312	\$579	\$289
Per Capita Expenditures:	\$329	\$555	\$286
Revenues over (under) Expenditures:	-\$9,172	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	115.32%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$197,522	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$380	\$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:	\$49,391	\$43,930	\$
Total Unrestricted Net Assets:	\$148,131	\$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:	\$230.000	\$293,596	\$50,972
Per Capita Debt:	\$442	\$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:	\$459,771	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$884	\$2,114	\$837
Revenue Collected During FY 11:	\$121,836	\$200,254	\$87,964
Expenditures During FY 11:	\$147,148	\$193,235	\$93,439
Per Capita Revenue:	\$234	\$547	\$216
Per Capita Expenditures:	\$283	\$537	\$232
Operating Income (loss):	-\$25,312	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	297.34%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$437,536	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$841	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Edinburg Village**

Unit Code: **011/020/32** County: **CHRISTIAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,234,883**

Equalized Assessed Valuation: **\$9,327,435**

Population: **1,135**

Employees:

Full Time: **7**

Part Time: **16**

Salaries Paid: **\$320,876**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$300.182	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$264	\$520	\$360
Revenue Collected During FY 11:	\$280.823	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$248.841	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$247	\$740	\$584
Per Capita Expenditures:	\$219	\$705	\$560
Revenues over (under) Expenditures:	\$31.982	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	133.48%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$332.164	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$293	\$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:	\$332.164	\$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:	\$1.352.100	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.191	\$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:	\$2,574,909	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,269	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,279,087	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$888,026	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,127	\$472	\$312
Per Capita Expenditures:	\$782	\$426	\$290
Operating Income (loss):	\$391,061	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	334.00%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,965,970	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,613	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Edwardsville City**

Unit Code: **057/035/30** County: **MADISON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$52,507,601**

Equalized Assessed Valuation: **\$577,603,490**

Population: **25,073**

Employees:

Full Time:	174
Part Time:	220
Salaries Paid:	\$10,202,407

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$15,912,496	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$635	\$408	\$344
Revenue Collected During FY 11:	\$20,672,274	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$22,549,002	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$824	\$966	\$915
Per Capita Expenditures:	\$899	\$910	\$864
Revenues over (under) Expenditures:	-\$1,876,728	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	73.19%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$16,504,047	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$658	\$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:	\$1,455,219	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$19,256,504	\$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:	\$28,728,679	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.146	\$1,447	\$1,211
General Obligation Debt over EAV:	3.42%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$23,198,357	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$925	\$1,281	\$1,058
Revenue Collected During FY 11:	\$8,466,040	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$8,039,599	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$338	\$347	\$255
Per Capita Expenditures:	\$321	\$343	\$253
Operating Income (loss):	\$426,441	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	293.00%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$23,556,341	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$940	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Effingham City**

Unit Code: **025/030/30** County: **EFFINGHAM**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$94,531,100**

Equalized Assessed Valuation: **\$285,645,284**

Population: **12,328**

Employees:

Full Time:	105
Part Time:	42
Salaries Paid:	\$6,451,877

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$11,391,946	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$924	\$520	\$360
Revenue Collected During FY 11:	\$18,160,745	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$15,186,798	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,473	\$740	\$584
Per Capita Expenditures:	\$1,232	\$705	\$560
Revenues over (under) Expenditures:	\$2,973,947	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	115.32%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$17,513,498	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,421	\$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:	\$18,544,067	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,400,130	\$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:	\$19,322,944	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.567	\$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:	\$14,814,741	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,202	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,233,215	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,588,458	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$424	\$472	\$312
Per Capita Expenditures:	\$453	\$426	\$290
Operating Income (loss):	-\$355,243	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	271.30%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$15,161,357	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,230	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **El Dara Village**

Unit Code: **075/025/32** County: **PIKE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$30,000**

Equalized Assessed Valuation: **\$283,360**

Population: **89**

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:	\$41,516	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$466	\$670	\$454
Revenue Collected During FY 11:	\$12,867	\$229,354	\$114,958
Expenditures During FY 11:	\$8,551	\$213,573	\$105,876
Per Capita Revenue:	\$145	\$579	\$289
Per Capita Expenditures:	\$96	\$555	\$286
Revenues over (under) Expenditures:	\$4,316	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	535.98%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$45,832	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$515	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$45,832	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **El Paso City**

Unit Code: **102/025/30** County: **WOODFORD**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,312,172**

Equalized Assessed Valuation: **\$46,431,028**

Population: **2,870**

Employees:

Full Time:	16
Part Time:	19
Salaries Paid:	\$869,485

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$436.337	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$152	\$520	\$360
Revenue Collected During FY 11:	\$1.511.643	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.733.890	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$527	\$740	\$584
Per Capita Expenditures:	\$604	\$705	\$560
Revenues over (under) Expenditures:	-\$222.247	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	0.24%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4.224	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1	\$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:	\$161.065	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$360.764	\$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:	\$2,180,303	\$8,583,251	\$2,594,486
Per Capita Debt:	\$760	\$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:	\$3,801,810	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,325	\$1,428	\$1,096
Revenue Collected During FY 11:	\$764,274	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$721,648	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$266	\$472	\$312
Per Capita Expenditures:	\$251	\$426	\$290
Operating Income (loss):	\$42,626	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	532.87%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,845,442	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,340	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Elburn Village**

Unit Code: **045/035/32** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,954,515**

Equalized Assessed Valuation: **\$187,635,797**

Population: **5,602**

Employees:

Full Time: **21**

Part Time: **38**

Salaries Paid: **\$1,709,680**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,647,122	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$651	\$520	\$360
Revenue Collected During FY 11:	\$2,899,098	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,592,520	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$518	\$740	\$584
Per Capita Expenditures:	\$463	\$705	\$560
Revenues over (under) Expenditures:	\$306,578	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	76.26%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,976,935	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$353	\$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:	\$1,213,080	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,488,315	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$123.913	\$8,583,251	\$2,594,486
Per Capita Debt:	\$22	\$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:	\$13,275,458	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,370	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,477,772	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,387,982	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$264	\$472	\$312
Per Capita Expenditures:	\$248	\$426	\$290
Operating Income (loss):	\$89,790	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1074.55%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$14,914,495	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,662	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Eldorado City**

Unit Code: **082/015/30** County: **SALINE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,704,890**

Equalized Assessed Valuation: **\$19,253,832**

Population: **4,534**

Employees:

Full Time: **22**

Part Time: **5**

Salaries Paid: **\$729,220**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,842,587	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$627	\$520	\$360
Revenue Collected During FY 11:	\$2,082,680	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,807,085	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$459	\$740	\$584
Per Capita Expenditures:	\$399	\$705	\$560
Revenues over (under) Expenditures:	\$275,595	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	172.55%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,118,182	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$688	\$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:	\$1,103,400	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,989,390	\$837,156	\$690,850



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$896.514	\$8,583,251	\$2,594,486
Per Capita Debt:	\$198	\$1,301	\$617
General Obligation Debt over EAV:	1.64%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,168,947	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,361	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,614,306	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,711,083	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$356	\$472	\$312
Per Capita Expenditures:	\$377	\$426	\$290
Operating Income (loss):	-\$96,777	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	354.87%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,072,170	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,339	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elgin City**

Unit Code: **045/040/30** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$274,507,180**

Equalized Assessed Valuation: **\$7,069,526,463**

Population: **108,888**

Employees:

Full Time:	626
Part Time:	282
Salaries Paid:	\$57,997,014

Blended Component Units

Number Submitted = **3**

Elgin Retiree Health
Firefighters Pension Retirement System
Police Pension Retirement System

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$71,135,072	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$653	\$408	\$344
Revenue Collected During FY 11:	\$124,154,222	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$110,885,306	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,140	\$966	\$915
Per Capita Expenditures:	\$1,018	\$910	\$864
Revenues over (under) Expenditures:	\$13,268,916	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	72.20%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$80,054,340	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$735	\$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:	\$13,569,130	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$71,702,720	\$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:	\$106,322,872	\$80,093,952	\$52,112,479
Per Capita Debt:	\$976	\$1,447	\$1,211
General Obligation Debt over EAV:	1.47%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$218,118,310	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$2,003	\$1,281	\$1,058
Revenue Collected During FY 11:	\$32,568,915	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$28,361,796	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$299	\$347	\$255
Per Capita Expenditures:	\$260	\$343	\$253
Operating Income (loss):	\$4,207,119	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	865.48%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$245,464,598	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$2,254	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elizabeth Village**

Unit Code: **043/020/32**

County: **JO DAVIESS**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,659,069

Equalized Assessed Valuation:

\$10,552,502

Population:

761

Employees:

Full Time:

4

Part Time:

8

Salaries Paid:

\$204,149

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$50,219	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$66	\$670	\$454
Revenue Collected During FY 11:	\$390,343	\$229,354	\$114,958
Expenditures During FY 11:	\$392,752	\$213,573	\$105,876
Per Capita Revenue:	\$513	\$579	\$289
Per Capita Expenditures:	\$516	\$555	\$286
Revenues over (under) Expenditures:	-\$2,409	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	12.17%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$47,810	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$63	\$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:	\$56,750	\$43,930	\$
Total Unrestricted Net Assets:	-\$8,940	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,530,734	\$293,596	\$50,972
Per Capita Debt:	\$2,011	\$798	\$117
General Obligation Debt over EAV:	1.79%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,990,800	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,930	\$2,114	\$837
Revenue Collected During FY 11:	\$679,940	\$200,254	\$87,964
Expenditures During FY 11:	\$437,003	\$193,235	\$93,439
Per Capita Revenue:	\$893	\$547	\$216
Per Capita Expenditures:	\$574	\$537	\$232
Operating Income (loss):	\$242,937	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	739.98%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$3,233,737	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$4,249	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elizabethtown Village**

Unit Code: **035/015/32** County: **HARDIN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$425,000**

Equalized Assessed Valuation: **\$2,145,122**

Population: **319**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$65,472**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$66.082	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$207	\$670	\$454
Revenue Collected During FY 11:	\$165.672	\$229,354	\$114,958
Expenditures During FY 11:	\$208.824	\$213,573	\$105,876
Per Capita Revenue:	\$519	\$579	\$289
Per Capita Expenditures:	\$655	\$555	\$286
Revenues over (under) Expenditures:	-\$43.152	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	31.09%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$64.924	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$204	\$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:	\$47.060	\$43,930	\$
Total Unrestricted Net Assets:	\$17.864	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$230.000	\$293,596	\$50,972
Per Capita Debt:	\$721	\$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:	\$655,401	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,055	\$2,114	\$837
Revenue Collected During FY 11:	\$215,256	\$200,254	\$87,964
Expenditures During FY 11:	\$197,158	\$193,235	\$93,439
Per Capita Revenue:	\$675	\$547	\$216
Per Capita Expenditures:	\$618	\$537	\$232
Operating Income (loss):	\$18,098	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	320.30%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$631,505	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,980	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elk Grove Village**

Unit Code: **016/165/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$106,562,603**

Equalized Assessed Valuation: **\$2,340,307,770**

Population: **33,127**

Employees:

Full Time:	294
Part Time:	35
Salaries Paid:	\$25,199,249

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$30,743,301	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$928	\$408	\$344
Revenue Collected During FY 11:	\$43,902,503	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$43,377,525	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,325	\$966	\$915
Per Capita Expenditures:	\$1,309	\$910	\$864
Revenues over (under) Expenditures:	\$524,978	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	72.08%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$31,268,279	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$944	\$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:	\$6,287,191	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$23,186,449	\$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:	\$54,344,958	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.641	\$1,447	\$1,211
General Obligation Debt over EAV:	2.15%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$24,745,977	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$747	\$1,281	\$1,058
Revenue Collected During FY 11:	\$11,656,217	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$10,318,130	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$352	\$347	\$255
Per Capita Expenditures:	\$311	\$343	\$253
Operating Income (loss):	\$1,338,087	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	252.88%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$26,092,184	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$788	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elkhart Village**

Unit Code: **054/020/32** County: **LOGAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$374,834**

Equalized Assessed Valuation: **\$10,430,519**

Population: **405**

Employees:

Full Time:

Part Time: **18**

Salaries Paid: **\$75,205**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$290.509	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$717	\$670	\$454
Revenue Collected During FY 11:	\$233.385	\$229,354	\$114,958
Expenditures During FY 11:	\$265.270	\$213,573	\$105,876
Per Capita Revenue:	\$576	\$579	\$289
Per Capita Expenditures:	\$655	\$555	\$286
Revenues over (under) Expenditures:	-\$31.885	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	111.22%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$295.038	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$728	\$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:	\$243.666	\$43,930	\$
Total Unrestricted Net Assets:	-\$814.716	\$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:	\$1,384,804	\$293,596	\$50,972
Per Capita Debt:	\$3,419	\$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:	\$23,966	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$59	\$2,114	\$837
Revenue Collected During FY 11:	\$66,503	\$200,254	\$87,964
Expenditures During FY 11:	\$69,211	\$193,235	\$93,439
Per Capita Revenue:	\$164	\$547	\$216
Per Capita Expenditures:	\$171	\$537	\$232
Operating Income (loss):	-\$2,708	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	98.18%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$67,950	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$168	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elliott Village**

Unit Code: **027/015/32** County: **FORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$81,606**

Equalized Assessed Valuation: **\$2,252,478**

Population: **350**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$18,409**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$89,574	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$256	\$670	\$454
Revenue Collected During FY 11:	\$93,770	\$229,354	\$114,958
Expenditures During FY 11:	\$73,008	\$213,573	\$105,876
Per Capita Revenue:	\$268	\$579	\$289
Per Capita Expenditures:	\$209	\$555	\$286
Revenues over (under) Expenditures:	\$20,762	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	151.13%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$110,336	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$315	\$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:	\$110,336	\$145,523	\$100,546



FISCAL YEAR 2011

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:	\$22,002	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$63	\$2,114	\$837
Revenue Collected During FY 11:	\$23,803	\$200,254	\$87,964
Expenditures During FY 11:	\$20,017	\$193,235	\$93,439
Per Capita Revenue:	\$68	\$547	\$216
Per Capita Expenditures:	\$57	\$537	\$232
Operating Income (loss):	\$3,786	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	128.83%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$25,788	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$74	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ellis Grove Village**

Unit Code: **079/025/32**

County: **RANDOLPH**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,086,750

Equalized Assessed Valuation:

\$2,138,254

Population:

363

Employees:

Full Time:

Part Time:

19

Salaries Paid:

\$54,678

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$290,781	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$801	\$670	\$454
Revenue Collected During FY 11:	\$149,327	\$229,354	\$114,958
Expenditures During FY 11:	\$132,044	\$213,573	\$105,876
Per Capita Revenue:	\$411	\$579	\$289
Per Capita Expenditures:	\$364	\$555	\$286
Revenues over (under) Expenditures:	\$17,283	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	233.30%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$308,064	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$849	\$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:	\$121,156	\$43,930	\$
Total Unrestricted Net Assets:	\$186,908	\$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:	\$96,991	\$293,596	\$50,972
Per Capita Debt:	\$267	\$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:	\$664,984	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,832	\$2,114	\$837
Revenue Collected During FY 11:	\$207,084	\$200,254	\$87,964
Expenditures During FY 11:	\$90,482	\$193,235	\$93,439
Per Capita Revenue:	\$570	\$547	\$216
Per Capita Expenditures:	\$249	\$537	\$232
Operating Income (loss):	\$116,602	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	863.80%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$781,586	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,153	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ellisville Village**

Unit Code: **029/045/32** County: **FULTON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$21,200**

Equalized Assessed Valuation: **\$378,312**

Population: **86**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$4,894**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$19,999	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$233	\$670	\$454
Revenue Collected During FY 11:	\$19,220	\$229,354	\$114,958
Expenditures During FY 11:	\$17,529	\$213,573	\$105,876
Per Capita Revenue:	\$223	\$579	\$289
Per Capita Expenditures:	\$204	\$555	\$286
Revenues over (under) Expenditures:	\$1,691	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	135.60%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$23,770	\$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:	\$23,770	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ellsworth Village**

Unit Code: **064/060/32** County: **MCLEAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$399,250**

Equalized Assessed Valuation: **\$2,863,510**

Population: **242**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$36,420**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$45,851	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$189	\$670	\$454
Revenue Collected During FY 11:	\$110,758	\$229,354	\$114,958
Expenditures During FY 11:	\$109,604	\$213,573	\$105,876
Per Capita Revenue:	\$458	\$579	\$289
Per Capita Expenditures:	\$453	\$555	\$286
Revenues over (under) Expenditures:	\$1,154	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	37.74%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$41,361	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$171	\$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:	\$41,361	\$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:	\$475,468	\$293,596	\$50,972
Per Capita Debt:	\$1.965	\$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:	\$942,848	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,896	\$2,114	\$837
Revenue Collected During FY 11:	\$44,507	\$200,254	\$87,964
Expenditures During FY 11:	\$86,987	\$193,235	\$93,439
Per Capita Revenue:	\$184	\$547	\$216
Per Capita Expenditures:	\$359	\$537	\$232
Operating Income (loss):	-\$42,480	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1041.55%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$906,012	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,744	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elmhurst City**

Unit Code: **022/045/30** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$126,579,857**

Equalized Assessed Valuation: **\$2,279,144,366**

Population: **44,121**

Employees:

Full Time:	288
Part Time:	212
Salaries Paid:	\$25,563,365

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$14,575,965	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$330	\$408	\$344
Revenue Collected During FY 11:	\$46,595,417	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$42,137,136	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,056	\$966	\$915
Per Capita Expenditures:	\$955	\$910	\$864
Revenues over (under) Expenditures:	\$4,458,281	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	37.73%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$15,896,749	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$360	\$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:	\$8,501,453	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$5,226,302	\$4,803,365	\$9,476,133



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$66,559,637	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1,509	\$1,447	\$1,211
General Obligation Debt over EAV:	2.16%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$66,221,121	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,501	\$1,281	\$1,058
Revenue Collected During FY 11:	\$14,913,136	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$15,331,965	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$338	\$347	\$255
Per Capita Expenditures:	\$347	\$343	\$253
Operating Income (loss):	-\$418,829	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	429.18%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$65,802,292	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,491	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Elmwood City**

Unit Code: **072/035/30** County: **PEORIA**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,572,300**

Equalized Assessed Valuation: **\$23,117,468**

Population: **1,887**

Employees:

Full Time: **6**

Part Time: **12**

Salaries Paid: **\$302,500**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$533.480	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$283	\$520	\$360
Revenue Collected During FY 11:	\$1,224.540	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,495.158	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$649	\$740	\$584
Per Capita Expenditures:	\$792	\$705	\$560
Revenues over (under) Expenditures:	-\$270.618	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	54.16%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$809.756	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$429	\$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:	\$157.992	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$651.764	\$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:	\$534.635	\$8,583,251	\$2,594,486
Per Capita Debt:	\$283	\$1,301	\$617
General Obligation Debt over EAV:	2.16%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,022,672	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,602	\$1,428	\$1,096
Revenue Collected During FY 11:	\$423,998	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$422,439	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$225	\$472	\$312
Per Capita Expenditures:	\$224	\$426	\$290
Operating Income (loss):	\$1,559	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	713.06%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,012,231	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,596	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Elmwood Park Village**

Unit Code: **016/170/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$45,490,095**

Equalized Assessed Valuation: **\$618,655,475**

Population: **24,052**

Employees:

Full Time:	122
Part Time:	170
Salaries Paid:	\$12,400,572

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$14,198,591	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$590	\$520	\$360
Revenue Collected During FY 11:	\$20,096,036	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$20,847,842	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$836	\$740	\$584
Per Capita Expenditures:	\$867	\$705	\$560
Revenues over (under) Expenditures:	-\$751,806	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	64.55%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$13,457,085	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$559	\$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:	\$5,773,385	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$7,430,275	\$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:	\$11,589,055	\$8,583,251	\$2,594,486
Per Capita Debt:	\$482	\$1,301	\$617
General Obligation Debt over EAV:	0.83%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$4,242,991	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$176	\$1,428	\$1,096
Revenue Collected During FY 11:	\$6,086,789	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,652,200	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$253	\$472	\$312
Per Capita Expenditures:	\$193	\$426	\$290
Operating Income (loss):	\$1,434,589	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	122.04%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,677,580	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$236	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elsah Village**

Unit Code: **042/010/32**

County: **JERSEY**

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$143,960

Equalized Assessed Valuation:

\$5,220,810

Population:

800

Employees:

Full Time:

5

Part Time:

10

Salaries Paid:

\$28,541

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$132,271	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$165	\$670	\$454
Revenue Collected During FY 11:	\$152,068	\$229,354	\$114,958
Expenditures During FY 11:	\$94,283	\$213,573	\$105,876
Per Capita Revenue:	\$190	\$579	\$289
Per Capita Expenditures:	\$118	\$555	\$286
Revenues over (under) Expenditures:	\$57,785	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	201.58%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$190,056	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$238	\$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:	\$4,363	\$43,930	\$
Total Unrestricted Net Assets:	\$185,693	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elvaston Village**

Unit Code: **034/040/32** County: **HANCOCK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$253,594**

Equalized Assessed Valuation: **\$980,865**

Population: **138**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$7,280**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$77,064	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$558	\$670	\$454
Revenue Collected During FY 11:	\$31,859	\$229,354	\$114,958
Expenditures During FY 11:	\$31,423	\$213,573	\$105,876
Per Capita Revenue:	\$231	\$579	\$289
Per Capita Expenditures:	\$228	\$555	\$286
Revenues over (under) Expenditures:	\$436	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	246.63%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$77,500	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$562	\$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:	\$7,213	\$43,930	\$
Total Unrestricted Net Assets:	\$75,178	\$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:	\$84,000	\$293,596	\$50,972
Per Capita Debt:	\$609	\$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:	\$388,331	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,814	\$2,114	\$837
Revenue Collected During FY 11:	\$37,052	\$200,254	\$87,964
Expenditures During FY 11:	\$42,475	\$193,235	\$93,439
Per Capita Revenue:	\$268	\$547	\$216
Per Capita Expenditures:	\$308	\$537	\$232
Operating Income (loss):	-\$5,423	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	901.49%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$382,908	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,775	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Elwood Village**

Unit Code: **099/040/32** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,087,120**

Equalized Assessed Valuation: **\$63,027,092**

Population: **2,279**

Employees:

Full Time: **17**

Part Time: **11**

Salaries Paid: **\$1,160,548**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$982,491	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$431	\$520	\$360
Revenue Collected During FY 11:	\$2,606,092	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,780,314	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,144	\$740	\$584
Per Capita Expenditures:	\$1,220	\$705	\$560
Revenues over (under) Expenditures:	-\$174,222	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	31.74%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$882,530	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$387	\$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:	\$186,235	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$104,473,877	\$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:	\$185,239,763	\$8,583,251	\$2,594,486
Per Capita Debt:	\$81.281	\$1,301	\$617
General Obligation Debt over EAV:	36.88%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,755,589	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,964	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,118,874	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,527,677	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,807	\$472	\$312
Per Capita Expenditures:	\$670	\$426	\$290
Operating Income (loss):	\$2,591,197	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	611.83%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$9,346,786	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,101	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Emden Village**

Unit Code: **054/025/32** County: **LOGAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$410,000**

Equalized Assessed Valuation: **\$5,748,209**

Population: **485**

Employees:

Full Time: **1**

Part Time: **13**

Salaries Paid: **\$48,727**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$175.300	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$361	\$670	\$454
Revenue Collected During FY 11:	\$109.849	\$229,354	\$114,958
Expenditures During FY 11:	\$107.512	\$213,573	\$105,876
Per Capita Revenue:	\$226	\$579	\$289
Per Capita Expenditures:	\$222	\$555	\$286
Revenues over (under) Expenditures:	\$2.337	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	165.23%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$177.637	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$366	\$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:	\$51.904	\$43,930	\$
Total Unrestricted Net Assets:	\$125.733	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$158,032	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$326	\$2,114	\$837
Revenue Collected During FY 11:	\$73,309	\$200,254	\$87,964
Expenditures During FY 11:	\$70,796	\$193,235	\$93,439
Per Capita Revenue:	\$151	\$547	\$216
Per Capita Expenditures:	\$146	\$537	\$232
Operating Income (loss):	\$2,513	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	226.77%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$160,545	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$331	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Emington Village**

Unit Code: **053/035/32** County: **LIVINGSTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$87,890**

Equalized Assessed Valuation: **\$1,029,159**

Population: **110**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$6,915**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$36,257	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$330	\$670	\$454
Revenue Collected During FY 11:	\$35,372	\$229,354	\$114,958
Expenditures During FY 11:	\$33,348	\$213,573	\$105,876
Per Capita Revenue:	\$322	\$579	\$289
Per Capita Expenditures:	\$303	\$555	\$286
Revenues over (under) Expenditures:	\$2,024	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	107.45%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$35,833	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$326	\$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:	\$35,836	\$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:	\$61,583	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$560	\$2,114	\$837
Revenue Collected During FY 11:	\$18,541	\$200,254	\$87,964
Expenditures During FY 11:	\$20,868	\$193,235	\$93,439
Per Capita Revenue:	\$169	\$547	\$216
Per Capita Expenditures:	\$190	\$537	\$232
Operating Income (loss):	-\$2,327	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	295.69%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$61,704	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$561	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Energy Village**

Unit Code: **100/040/32** County: **WILLIAMSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,849,600**

Equalized Assessed Valuation: **\$11,683,262**

Population: **1,146**

Employees:

Full Time: **8**

Part Time: **16**

Salaries Paid: **\$314,476**

Blended Component Units

Number Submitted = 1

Volunteer Fire

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$168.044	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$147	\$520	\$360
Revenue Collected During FY 11:	\$517.720	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$585.901	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$452	\$740	\$584
Per Capita Expenditures:	\$511	\$705	\$560
Revenues over (under) Expenditures:	-\$68.181	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	17.04%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$99.863	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$87	\$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:	\$67.365	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$126.586	\$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:	\$143.531	\$8,583,251	\$2,594,486
Per Capita Debt:	\$125	\$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:	\$1,555,980	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,358	\$1,428	\$1,096
Revenue Collected During FY 11:	\$327,985	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$336,825	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$286	\$472	\$312
Per Capita Expenditures:	\$294	\$426	\$290
Operating Income (loss):	-\$8,840	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	459.33%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,547,140	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,350	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Enfield Village**

Unit Code: **097/025/32** County: **WHITE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,264,880**

Equalized Assessed Valuation: **\$2,096,831**

Population: **625**

Employees:

Full Time: **6**

Part Time:

Salaries Paid: **\$149,307**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$328.100	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$525	\$670	\$454
Revenue Collected During FY 11:	\$209.757	\$229,354	\$114,958
Expenditures During FY 11:	\$234.479	\$213,573	\$105,876
Per Capita Revenue:	\$336	\$579	\$289
Per Capita Expenditures:	\$375	\$555	\$286
Revenues over (under) Expenditures:	-\$24.722	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	130.91%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$306.967	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$491	\$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:	\$142.018	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$45,500	\$293,596	\$50,972
Per Capita Debt:	\$73	\$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:	\$987,946	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,581	\$2,114	\$837
Revenue Collected During FY 11:	\$452,361	\$200,254	\$87,964
Expenditures During FY 11:	\$491,621	\$193,235	\$93,439
Per Capita Revenue:	\$724	\$547	\$216
Per Capita Expenditures:	\$787	\$537	\$232
Operating Income (loss):	-\$39,260	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	190.99%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$938,934	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,502	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Equality Village**

Unit Code: **030/010/32** County: **GALLATIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$613,555**

Equalized Assessed Valuation: **\$1,153,549**

Population: **849**

Employees:

Full Time: **4**

Part Time: **1**

Salaries Paid: **\$117,338**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$529.081	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$623	\$670	\$454
Revenue Collected During FY 11:	\$209.754	\$229,354	\$114,958
Expenditures During FY 11:	\$216.234	\$213,573	\$105,876
Per Capita Revenue:	\$247	\$579	\$289
Per Capita Expenditures:	\$255	\$555	\$286
Revenues over (under) Expenditures:	-\$6.480	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	224.70%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$485.873	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$572	\$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:	\$297.234	\$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:	\$1.116.355	\$293,596	\$50,972
Per Capita Debt:	\$1.315	\$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:	\$1,049,766	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,236	\$2,114	\$837
Revenue Collected During FY 11:	\$520,562	\$200,254	\$87,964
Expenditures During FY 11:	\$466,541	\$193,235	\$93,439
Per Capita Revenue:	\$613	\$547	\$216
Per Capita Expenditures:	\$550	\$537	\$232
Operating Income (loss):	\$54,021	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	238.07%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,110,692	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,308	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Erie Village**

Unit Code: **098/025/32** County: **WHITESIDE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,869,635**

Equalized Assessed Valuation: **\$16,741,713**

Population: **1,590**

Employees:

Full Time: **5**

Part Time: **10**

Salaries Paid: **\$312,075**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$328.250	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$206	\$520	\$360
Revenue Collected During FY 11:	\$702.320	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$620.591	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$442	\$740	\$584
Per Capita Expenditures:	\$390	\$705	\$560
Revenues over (under) Expenditures:	\$81.729	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	66.06%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$409.979	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$258	\$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:	\$137.138	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$272.841	\$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:	\$265.098	\$8,583,251	\$2,594,486
Per Capita Debt:	\$167	\$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:	\$1,332,149	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$838	\$1,428	\$1,096
Revenue Collected During FY 11:	\$745,066	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$268,524	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$469	\$472	\$312
Per Capita Expenditures:	\$169	\$426	\$290
Operating Income (loss):	\$476,542	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	673.57%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,808,691	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,138	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Essex Village**

Unit Code: **046/040/32**

County: **KANKAKEE**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$679,464

Equalized Assessed Valuation:

\$16,744,057

Population:

696

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$29,643

Blended Component Units

Number Submitted = **1**

Sewer

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$96,592	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$139	\$670	\$454
Revenue Collected During FY 11:	\$335,874	\$229,354	\$114,958
Expenditures During FY 11:	\$333,931	\$213,573	\$105,876
Per Capita Revenue:	\$483	\$579	\$289
Per Capita Expenditures:	\$480	\$555	\$286
Revenues over (under) Expenditures:	\$1,943	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	29.51%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$98,535	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$142	\$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:	\$54,119	\$43,930	\$
Total Unrestricted Net Assets:	\$44,416	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.028.637	\$293,596	\$50,972
Per Capita Debt:	\$1.478	\$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:	\$4,581,819	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$6,583	\$2,114	\$837
Revenue Collected During FY 11:	\$135,239	\$200,254	\$87,964
Expenditures During FY 11:	\$194,123	\$193,235	\$93,439
Per Capita Revenue:	\$194	\$547	\$216
Per Capita Expenditures:	\$279	\$537	\$232
Operating Income (loss):	-\$58,884	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	2329.93%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$4,522,935	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$6,498	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Eureka City**

Unit Code: **102/030/30** County: **WOODFORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,246,384**

Equalized Assessed Valuation: **\$63,195,822**

Population: **5,436**

Employees:

Full Time: **16**

Part Time: **31**

Salaries Paid: **\$882,758**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,930.697	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$355	\$520	\$360
Revenue Collected During FY 11:	\$1,931.382	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,603.554	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$355	\$740	\$584
Per Capita Expenditures:	\$295	\$705	\$560
Revenues over (under) Expenditures:	\$327.828	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	140.84%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,258.525	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$415	\$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:	\$123.022	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,135.503	\$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:	\$1,436,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$264	\$1,301	\$617
General Obligation Debt over EAV:	2.27%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,270,884	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,154	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,204,634	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,242,862	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$222	\$472	\$312
Per Capita Expenditures:	\$229	\$426	\$290
Operating Income (loss):	-\$38,228	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	501.48%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,232,656	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,147	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Evanston City**

Unit Code: **016/175/30**

County: **COOK**

Fiscal Year End:

2/28/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$435,514,795

Equalized Assessed Valuation:

\$3,041,884,087

Population:

74,486

Employees:

Full Time:

715

Part Time:

207

Salaries Paid:

\$111,800,266

Blended Component Units

Number Submitted = **1**

Town of the City of Evanston

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$36,788,219	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$494	\$408	\$344
Revenue Collected During FY 11:	\$197,478,742	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$212,970,329	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$2,651	\$966	\$915
Per Capita Expenditures:	\$2,859	\$910	\$864
Revenues over (under) Expenditures:	-\$15,491,587	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	16.63%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$35,423,978	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$476	\$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:	\$31,559,331	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$24,032,665	\$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:	\$287,531,751	\$80,093,952	\$52,112,479
Per Capita Debt:	\$3.860	\$1,447	\$1,211
General Obligation Debt over EAV:	5.18%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$221,715,655	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$2,977	\$1,281	\$1,058
Revenue Collected During FY 11:	\$65,106,357	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$51,820,432	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$874	\$347	\$255
Per Capita Expenditures:	\$696	\$343	\$253
Operating Income (loss):	\$13,285,925	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	467.33%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$242,173,905	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$3,251	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Evansville Village**

Unit Code: **079/030/32**

County: **RANDOLPH**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,206,500

Equalized Assessed Valuation:

\$5,264,886

Population:

724

Employees:

Full Time:

3

Part Time:

13

Salaries Paid:

\$152,477

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$346,962	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$479	\$670	\$454
Revenue Collected During FY 11:	\$275,470	\$229,354	\$114,958
Expenditures During FY 11:	\$249,294	\$213,573	\$105,876
Per Capita Revenue:	\$380	\$579	\$289
Per Capita Expenditures:	\$344	\$555	\$286
Revenues over (under) Expenditures:	\$26,176	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	149.68%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$373,138	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$515	\$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:	\$323,600	\$43,930	\$
Total Unrestricted Net Assets:	\$49,538	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$163.000	\$293,596	\$50,972
Per Capita Debt:	\$225	\$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:	\$1,783,671	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,464	\$2,114	\$837
Revenue Collected During FY 11:	\$174,473	\$200,254	\$87,964
Expenditures During FY 11:	\$163,730	\$193,235	\$93,439
Per Capita Revenue:	\$241	\$547	\$216
Per Capita Expenditures:	\$226	\$537	\$232
Operating Income (loss):	\$10,743	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1095.96%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,794,414	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,478	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Evergreen Park Village**

Unit Code: **016/180/32** County: **COOK**

Fiscal Year End: **10/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,686,126**

Equalized Assessed Valuation: **\$484,048,780**

Population: **19,852**

Employees:

Full Time:	130
Part Time:	198
Salaries Paid:	\$12,041,694

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$12,166,859	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$613	\$520	\$360
Revenue Collected During FY 11:	\$24,324,443	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$20,993,339	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,225	\$740	\$584
Per Capita Expenditures:	\$1,057	\$705	\$560
Revenues over (under) Expenditures:	\$3,331,104	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	63.62%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$13,356,203	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$673	\$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:	\$17,687,751	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,597,591	\$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:	\$20.435.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.029	\$1,301	\$617
General Obligation Debt over EAV:	4.22%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$7,171,315	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$361	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,786,796	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,422,994	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$241	\$472	\$312
Per Capita Expenditures:	\$223	\$426	\$290
Operating Income (loss):	\$363,802	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	161.77%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$7,155,117	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$360	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ewing Village**

Unit Code: **028/025/32**

County: **FRANKLIN**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$150,500

Equalized Assessed Valuation:

\$950,738

Population:

319

Employees:

Full Time:

Part Time:

5

Salaries Paid:

\$31,560

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$158.897	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$498	\$670	\$454
Revenue Collected During FY 11:	\$77.983	\$229,354	\$114,958
Expenditures During FY 11:	\$61.703	\$213,573	\$105,876
Per Capita Revenue:	\$244	\$579	\$289
Per Capita Expenditures:	\$193	\$555	\$286
Revenues over (under) Expenditures:	\$16.280	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	283.90%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$175.177	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$549	\$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:	\$2.172	\$43,930	\$
Total Unrestricted Net Assets:	\$173.005	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$267,966	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$840	\$2,114	\$837
Revenue Collected During FY 11:	\$47,648	\$200,254	\$87,964
Expenditures During FY 11:	\$52,555	\$193,235	\$93,439
Per Capita Revenue:	\$149	\$547	\$216
Per Capita Expenditures:	\$165	\$537	\$232
Operating Income (loss):	-\$4,907	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	500.54%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$263,059	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$825	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Fairbury City**

Unit Code: **053/040/30**

County: **LIVINGSTON**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,934,100

Equalized Assessed Valuation:

\$50,373,946

Population:

3,757

Employees:

Full Time:

25

Part Time:

81

Salaries Paid:

\$1,314,165

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$852.817	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$227	\$520	\$360
Revenue Collected During FY 11:	\$2.624.532	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2.041.433	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$699	\$740	\$584
Per Capita Expenditures:	\$543	\$705	\$560
Revenues over (under) Expenditures:	\$583.099	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	66.69%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1.361.469	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$362	\$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:	\$378.729	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$982.740	\$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:	\$658.829	\$8,583,251	\$2,594,486
Per Capita Debt:	\$175	\$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:	\$4,003,227	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,066	\$1,428	\$1,096
Revenue Collected During FY 11:	\$846,576	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,121,936	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$225	\$472	\$312
Per Capita Expenditures:	\$299	\$426	\$290
Operating Income (loss):	-\$275,360	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	338.91%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,802,314	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,012	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Fairfield City**

Unit Code: **096/015/30** County: **WAYNE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$32,585,685**

Equalized Assessed Valuation: **\$35,423,819**

Population: **5,154**

Employees:

Full Time: **80**

Part Time: **3**

Salaries Paid: **\$3,558,317**

Blended Component Units

Number Submitted = 3

Fire Pension

Library

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,751,197	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$534	\$520	\$360
Revenue Collected During FY 11:	\$4,403,812	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,910,981	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$854	\$740	\$584
Per Capita Expenditures:	\$953	\$705	\$560
Revenues over (under) Expenditures:	-\$507,169	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	70.69%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,471,712	\$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:	\$3,625,159	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$443,082	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$13,500,851	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2,619	\$1,301	\$617
General Obligation Debt over EAV:	5.19%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$12,547,795	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,435	\$1,428	\$1,096
Revenue Collected During FY 11:	\$12,547,049	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$11,925,175	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$2,434	\$472	\$312
Per Capita Expenditures:	\$2,314	\$426	\$290
Operating Income (loss):	\$621,874	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	101.11%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$12,057,351	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,339	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Fairmont City Village**

Unit Code: **088/055/32** County: **ST. CLAIR**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$18,140,914**

Equalized Assessed Valuation: **\$22,859,927**

Population: **2,831**

Employees:

Full Time: **21**

Part Time: **52**

Salaries Paid: **\$1,298,984**

Blended Component Units

Number Submitted = 1
Fairmont City Village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,954,761	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$690	\$520	\$360
Revenue Collected During FY 11:	\$3,119,786	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,814,836	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,102	\$740	\$584
Per Capita Expenditures:	\$994	\$705	\$560
Revenues over (under) Expenditures:	\$304,950	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	80.28%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,259,711	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$798	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$2,259,711	\$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:	\$256.525	\$8,583,251	\$2,594,486
Per Capita Debt:	\$91	\$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:	\$154,846	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$55	\$1,428	\$1,096
Revenue Collected During FY 11:	\$52,839	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$23,621	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$19	\$472	\$312
Per Capita Expenditures:	\$8	\$426	\$290
Operating Income (loss):	\$29,218	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	779.24%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$184,064	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$65	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fairview Village**

Unit Code: **029/050/32** County: **FULTON**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$829,600**

Equalized Assessed Valuation: **\$6,020,544**

Population: **480**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$69,265**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$254,995	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$531	\$670	\$454
Revenue Collected During FY 11:	\$162,744	\$229,354	\$114,958
Expenditures During FY 11:	\$172,948	\$213,573	\$105,876
Per Capita Revenue:	\$339	\$579	\$289
Per Capita Expenditures:	\$360	\$555	\$286
Revenues over (under) Expenditures:	-\$10,204	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	145.21%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$251,144	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$523	\$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:	\$93,978	\$43,930	\$
Total Unrestricted Net Assets:	\$157,166	\$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:	\$686,000	\$293,596	\$50,972
Per Capita Debt:	\$1,429	\$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:	\$888,268	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,851	\$2,114	\$837
Revenue Collected During FY 11:	\$185,900	\$200,254	\$87,964
Expenditures During FY 11:	\$215,743	\$193,235	\$93,439
Per Capita Revenue:	\$387	\$547	\$216
Per Capita Expenditures:	\$449	\$537	\$232
Operating Income (loss):	-\$29,843	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	394.95%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$852,072	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,775	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Fairview Heights City**

Unit Code: **088/060/30** County: **ST. CLAIR**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,936,901**

Equalized Assessed Valuation: **\$423,578,565**

Population: **17,078**

Employees:

Full Time:	109
Part Time:	43
Salaries Paid:	\$6,865,860

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,499,325	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$439	\$520	\$360
Revenue Collected During FY 11:	\$17,488,623	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$19,038,659	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.024	\$740	\$584
Per Capita Expenditures:	\$1.115	\$705	\$560
Revenues over (under) Expenditures:	-\$1,550,036	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	45.13%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$8,591,671	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$503	\$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:	\$920,339	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$6,253,833	\$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:	\$8,185,148	\$8,583,251	\$2,594,486
Per Capita Debt:	\$479	\$1,301	\$617
General Obligation Debt over EAV:	1.92%	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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Farina Village**

Unit Code: 026/020/32

County: FAYETTE

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,048,000

Equalized Assessed Valuation:

\$6,831,163

Population:

518

Employees:

Full Time:

3

Part Time:

11

Salaries Paid:

\$168,079

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$258.473	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$499	\$670	\$454
Revenue Collected During FY 11:	\$486.173	\$229,354	\$114,958
Expenditures During FY 11:	\$420.371	\$213,573	\$105,876
Per Capita Revenue:	\$939	\$579	\$289
Per Capita Expenditures:	\$812	\$555	\$286
Revenues over (under) Expenditures:	\$65.802	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	77.14%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$324.275	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$626	\$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:	\$1.044	\$43,930	\$
Total Unrestricted Net Assets:	\$323.231	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$350.144	\$293,596	\$50,972
Per Capita Debt:	\$676	\$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:	\$2,047,769	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,953	\$2,114	\$837
Revenue Collected During FY 11:	\$786,495	\$200,254	\$87,964
Expenditures During FY 11:	\$472,017	\$193,235	\$93,439
Per Capita Revenue:	\$1,518	\$547	\$216
Per Capita Expenditures:	\$911	\$537	\$232
Operating Income (loss):	\$314,478	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	500.46%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,362,247	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$4,560	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Farmer City City**

Unit Code: **020/020/30** County: **DEWITT**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,328,268**

Equalized Assessed Valuation: **\$18,630,306**

Population: **1,917**

Employees:

Full Time: **18**

Part Time: **12**

Salaries Paid: **\$831,777**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,256,385	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.177	\$520	\$360
Revenue Collected During FY 11:	\$1,894,035	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,696,940	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$988	\$740	\$584
Per Capita Expenditures:	\$885	\$705	\$560
Revenues over (under) Expenditures:	\$197,095	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	150.45%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,552,999	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,332	\$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:	\$33,905	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,532,071	\$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:	\$879.156	\$8,583,251	\$2,594,486
Per Capita Debt:	\$459	\$1,301	\$617
General Obligation Debt over EAV:	4.35%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$7,171,198	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,741	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,512,984	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,704,736	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,311	\$472	\$312
Per Capita Expenditures:	\$1,411	\$426	\$290
Operating Income (loss):	-\$191,752	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	258.05%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,979,446	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,641	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Farmersville Village**

Unit Code: 068/030/32

County: MONTGOME

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,729,000

Equalized Assessed Valuation:

\$4,833,256

Population:

748

Employees:

Full Time:

3

Part Time:

7

Salaries Paid:

\$144,053

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$450,463	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$602	\$670	\$454
Revenue Collected During FY 11:	\$520,296	\$229,354	\$114,958
Expenditures During FY 11:	\$432,142	\$213,573	\$105,876
Per Capita Revenue:	\$696	\$579	\$289
Per Capita Expenditures:	\$578	\$555	\$286
Revenues over (under) Expenditures:	\$88,154	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	122.72%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$530,321	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$709	\$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:	\$405,070	\$43,930	\$
Total Unrestricted Net Assets:	\$125,251	\$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:	\$875.000	\$293,596	\$50,972
Per Capita Debt:	\$1.170	\$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:	\$296,398	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$396	\$2,114	\$837
Revenue Collected During FY 11:	\$494,717	\$200,254	\$87,964
Expenditures During FY 11:	\$233,562	\$193,235	\$93,439
Per Capita Revenue:	\$661	\$547	\$216
Per Capita Expenditures:	\$312	\$537	\$232
Operating Income (loss):	\$261,155	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	242.27%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$565,849	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$756	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Farmington City**

Unit Code: **029/055/30** County: **FULTON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,250,580**

Equalized Assessed Valuation: **\$21,893,102**

Population: **2,448**

Employees:

Full Time: **11**

Part Time: **10**

Salaries Paid: **\$410,521**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$945,250	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$386	\$520	\$360
Revenue Collected During FY 11:	\$1,298,408	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,189,167	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$530	\$740	\$584
Per Capita Expenditures:	\$486	\$705	\$560
Revenues over (under) Expenditures:	\$109,241	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	36.52%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$434,335	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$177	\$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:	\$228,138	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$378,928	\$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:	\$4.663.162	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.905	\$1,301	\$617
General Obligation Debt over EAV:	18.48%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,376,336	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$971	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,031,653	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$992,168	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$421	\$472	\$312
Per Capita Expenditures:	\$405	\$426	\$290
Operating Income (loss):	\$39,485	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	309.67%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,072,430	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,255	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fayetteville Village**

Unit Code: **088/065/32** County: **ST. CLAIR**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,916,401**

Equalized Assessed Valuation: **\$3,014,663**

Population: **366**

Employees:

Full Time:

Part Time: **22**

Salaries Paid: **\$61,011**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$178,584	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$488	\$670	\$454
Revenue Collected During FY 11:	\$204,546	\$229,354	\$114,958
Expenditures During FY 11:	\$145,593	\$213,573	\$105,876
Per Capita Revenue:	\$559	\$579	\$289
Per Capita Expenditures:	\$398	\$555	\$286
Revenues over (under) Expenditures:	\$58,953	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	163.15%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$237,537	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$649	\$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:	\$155,964	\$43,930	\$
Total Unrestricted Net Assets:	\$81,573	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$582,000	\$293,596	\$50,972
Per Capita Debt:	\$1.590	\$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:	\$996,258	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,722	\$2,114	\$837
Revenue Collected During FY 11:	\$169,141	\$200,254	\$87,964
Expenditures During FY 11:	\$199,492	\$193,235	\$93,439
Per Capita Revenue:	\$462	\$547	\$216
Per Capita Expenditures:	\$545	\$537	\$232
Operating Income (loss):	-\$30,351	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	484.18%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$965,907	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,639	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ferris Village**

Unit Code: 034/045/32

County: HANCOCK

Fiscal Year End:

6/30/2011

Accounting Method:

Cash

Appropriation or Budget:

\$73,819

Equalized Assessed Valuation:

\$1,103,187

Population:

156

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:	\$52.025	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$333	\$670	\$454
Revenue Collected During FY 11:	\$44.646	\$229,354	\$114,958
Expenditures During FY 11:	\$46.334	\$213,573	\$105,876
Per Capita Revenue:	\$286	\$579	\$289
Per Capita Expenditures:	\$297	\$555	\$286
Revenues over (under) Expenditures:	-\$1.688	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	108.64%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$50.337	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$323	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$10.946	\$3,233	\$
Total Unreserved Funds:	\$46.427	\$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:	\$10.000	\$293,596	\$50,972
Per Capita Debt:	\$64	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fidelity Village**

Unit Code: **042/015/32** County: **JERSEY**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$65,000**

Equalized Assessed Valuation: **\$375**

Population: **115**

Employees:

Full Time: **9**

Part Time:

Salaries Paid: **\$3,980**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$63,218	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$550	\$670	\$454
Revenue Collected During FY 11:	\$15,256	\$229,354	\$114,958
Expenditures During FY 11:	\$17,554	\$213,573	\$105,876
Per Capita Revenue:	\$133	\$579	\$289
Per Capita Expenditures:	\$153	\$555	\$286
Revenues over (under) Expenditures:	-\$2,298	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	347.04%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$60,920	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$530	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$60,920	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fieldon Village**

Unit Code: **042/020/32** County: **JERSEY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$65,480**

Equalized Assessed Valuation: **\$1,965,163**

Population: **239**

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:	\$351.268	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.470	\$670	\$454
Revenue Collected During FY 11:	\$64.057	\$229,354	\$114,958
Expenditures During FY 11:	\$66.052	\$213,573	\$105,876
Per Capita Revenue:	\$268	\$579	\$289
Per Capita Expenditures:	\$276	\$555	\$286
Revenues over (under) Expenditures:	-\$1.995	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	528.78%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$349.273	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.461	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$349.272	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$173,585	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$726	\$2,114	\$837
Revenue Collected During FY 11:	\$64,166	\$200,254	\$87,964
Expenditures During FY 11:	\$59,634	\$193,235	\$93,439
Per Capita Revenue:	\$268	\$547	\$216
Per Capita Expenditures:	\$250	\$537	\$232
Operating Income (loss):	\$4,532	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	298.68%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$178,117	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$745	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fillmore Village**

Unit Code: **068/035/32** County: **MONTGOME**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$631,250**

Equalized Assessed Valuation: **\$1,375,590**

Population: **330**

Employees:

Full Time: **3**

Part Time: **4**

Salaries Paid: **\$42,363**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$126.015	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$382	\$670	\$454
Revenue Collected During FY 11:	\$100.804	\$229,354	\$114,958
Expenditures During FY 11:	\$114.392	\$213,573	\$105,876
Per Capita Revenue:	\$305	\$579	\$289
Per Capita Expenditures:	\$347	\$555	\$286
Revenues over (under) Expenditures:	-\$13.588	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	98.28%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$112.427	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$341	\$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:	\$112.427	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$371.732	\$293,596	\$50,972
Per Capita Debt:	\$1.126	\$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:	\$1,174,724	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,560	\$2,114	\$837
Revenue Collected During FY 11:	\$66,031	\$200,254	\$87,964
Expenditures During FY 11:	\$146,667	\$193,235	\$93,439
Per Capita Revenue:	\$200	\$547	\$216
Per Capita Expenditures:	\$444	\$537	\$232
Operating Income (loss):	-\$80,636	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	745.97%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,094,088	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,315	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Findlay Village**

Unit Code: **086/015/32** County: **SHELBY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,967,510**

Equalized Assessed Valuation: **\$6,007,300**

Population: **663**

Employees:

Full Time: **4**

Part Time: **9**

Salaries Paid: **\$170,161**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$349,848	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$528	\$670	\$454
Revenue Collected During FY 11:	\$280,113	\$229,354	\$114,958
Expenditures During FY 11:	\$260,711	\$213,573	\$105,876
Per Capita Revenue:	\$422	\$579	\$289
Per Capita Expenditures:	\$393	\$555	\$286
Revenues over (under) Expenditures:	\$19,402	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	139.19%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$362,883	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$547	\$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:	\$199,870	\$43,930	\$
Total Unrestricted Net Assets:	\$45,723	\$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:	\$523.327	\$293,596	\$50,972
Per Capita Debt:	\$789	\$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:	\$2,881,518	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$4,346	\$2,114	\$837
Revenue Collected During FY 11:	\$679,182	\$200,254	\$87,964
Expenditures During FY 11:	\$658,262	\$193,235	\$93,439
Per Capita Revenue:	\$1,024	\$547	\$216
Per Capita Expenditures:	\$993	\$537	\$232
Operating Income (loss):	\$20,920	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	440.38%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,898,838	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$4,372	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Fisher Village**

Unit Code: **010/025/32** County: **CHAMPAIGN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$940,995**

Equalized Assessed Valuation: **\$16,916,667**

Population: **1,881**

Employees:

Full Time: **6**

Part Time: **15**

Salaries Paid: **\$284,747**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$817,398	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$435	\$520	\$360
Revenue Collected During FY 11:	\$1,069,329	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,121,496	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$568	\$740	\$584
Per Capita Expenditures:	\$596	\$705	\$560
Revenues over (under) Expenditures:	-\$52,167	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	361.07%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,049,331	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$2,153	\$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:	\$121,422	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$2,072,091	\$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:	\$6,000,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$3.190	\$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:	\$822,513	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$437	\$1,428	\$1,096
Revenue Collected During FY 11:	\$414,012	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$390,960	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$220	\$472	\$312
Per Capita Expenditures:	\$208	\$426	\$290
Operating Income (loss):	\$23,052	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	214.73%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$839,515	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$446	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fithian Village**

Unit Code: **092/040/32** County: **VERMILION**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,086,475**

Equalized Assessed Valuation: **\$4,721,763**

Population: **506**

Employees:

Full Time: **1**

Part Time: **13**

Salaries Paid: **\$66,602**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$82.883	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$164	\$670	\$454
Revenue Collected During FY 11:	\$132.317	\$229,354	\$114,958
Expenditures During FY 11:	\$132.487	\$213,573	\$105,876
Per Capita Revenue:	\$261	\$579	\$289
Per Capita Expenditures:	\$262	\$555	\$286
Revenues over (under) Expenditures:	-\$170	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	62.43%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$82.713	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$163	\$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:	\$14.480	\$43,930	\$
Total Unrestricted Net Assets:	\$68.233	\$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:	\$638.155	\$293,596	\$50,972
Per Capita Debt:	\$1.261	\$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:	\$207,123	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$409	\$2,114	\$837
Revenue Collected During FY 11:	\$384,751	\$200,254	\$87,964
Expenditures During FY 11:	\$974,433	\$193,235	\$93,439
Per Capita Revenue:	\$760	\$547	\$216
Per Capita Expenditures:	\$1,926	\$537	\$232
Operating Income (loss):	-\$589,682	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	15.35%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$149,531	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$296	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Flanagan Village**

Unit Code: **053/045/32** County: **LIVINGSTON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$893,250**

Equalized Assessed Valuation: **\$12,175,764**

Population: **1,092**

Employees:

Full Time: **2**

Part Time: **11**

Salaries Paid: **\$80,088**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$290.131	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$266	\$520	\$360
Revenue Collected During FY 11:	\$274.868	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$249.367	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$252	\$740	\$584
Per Capita Expenditures:	\$228	\$705	\$560
Revenues over (under) Expenditures:	\$25.501	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	111.11%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$277.075	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$254	\$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:	\$326.729	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$394,360	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$361	\$1,428	\$1,096
Revenue Collected During FY 11:	\$301,972	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$336,504	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$277	\$472	\$312
Per Capita Expenditures:	\$308	\$426	\$290
Operating Income (loss):	-\$34,532	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	118.39%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$398,385	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$365	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Flat Rock Village

Unit Code: 017/010/32

County: CRAWFORD

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$586,900

Equalized Assessed Valuation:

\$1,570,141

Population:

398

Employees:

Full Time:

1

Part Time:

9

Salaries Paid:

\$66,840

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 11:	\$86,744	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$218	\$670	\$454
Revenue Collected During FY 11:	\$124,582	\$229,354	\$114,958
Expenditures During FY 11:	\$96,401	\$213,573	\$105,876
Per Capita Revenue:	\$313	\$579	\$289
Per Capita Expenditures:	\$242	\$555	\$286
Revenues over (under) Expenditures:	\$28,181	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	119.22%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$114,925	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$289	\$701	\$460

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$58,482	\$43,930	\$
Total Unrestricted Net Assets:	\$56,443	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$1,130,450	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,840	\$2,114	\$837
Revenue Collected During FY 11:	\$295,041	\$200,254	\$87,964
Expenditures During FY 11:	\$284,641	\$193,235	\$93,439
Per Capita Revenue:	\$741	\$547	\$216
Per Capita Expenditures:	\$715	\$537	\$232
Operating Income (loss):	\$10,400	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	400.80%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,140,850	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,866	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Flora City**

Unit Code: **013/015/30** County: **CLAY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,182,398**

Equalized Assessed Valuation: **\$35,500,549**

Population: **5,070**

Employees:

Full Time: **55**

Part Time: **11**

Salaries Paid: **\$3,141,576**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,806,171	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$948	\$520	\$360
Revenue Collected During FY 11:	\$3,294,421	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,027,916	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$650	\$740	\$584
Per Capita Expenditures:	\$992	\$705	\$560
Revenues over (under) Expenditures:	-\$1,733,495	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	76.84%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,863,672	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$762	\$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:	\$447,307	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,387,087	\$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:	\$11,129,828	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.195	\$1,301	\$617
General Obligation Debt over EAV:	25.87%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$20,680,010	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$4,079	\$1,428	\$1,096
Revenue Collected During FY 11:	\$17,616,278	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$16,279,706	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$3,475	\$472	\$312
Per Capita Expenditures:	\$3,211	\$426	\$290
Operating Income (loss):	\$1,336,572	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	124.83%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$20,322,627	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,008	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Florence Village**

Unit Code: **075/030/32** County: **PIKE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$25,000**

Equalized Assessed Valuation: **\$814,500**

Population: **71**

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:	\$50.207	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$707	\$670	\$454
Revenue Collected During FY 11:	\$14.685	\$229,354	\$114,958
Expenditures During FY 11:	\$13.141	\$213,573	\$105,876
Per Capita Revenue:	\$207	\$579	\$289
Per Capita Expenditures:	\$185	\$555	\$286
Revenues over (under) Expenditures:	\$1.544	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	393.81%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$51.751	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$729	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$51.751	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Flossmoor Village**

Unit Code: **016/185/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,297,269**

Equalized Assessed Valuation: **\$310,504,671**

Population: **9,464**

Employees:

Full Time: **52**

Part Time: **103**

Salaries Paid: **\$4,712,722**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,414,412	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$889	\$520	\$360
Revenue Collected During FY 11:	\$8,561,987	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$9,505,873	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$905	\$740	\$584
Per Capita Expenditures:	\$1,004	\$705	\$560
Revenues over (under) Expenditures:	-\$943,886	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	74.71%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$7,102,299	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$750	\$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:	\$2,066,417	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$7,874,678	\$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:	\$9,706,951	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.026	\$1,301	\$617
General Obligation Debt over EAV:	1.83%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$11,460,017	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,211	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,849,109	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,419,958	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$301	\$472	\$312
Per Capita Expenditures:	\$361	\$426	\$290
Operating Income (loss):	-\$570,849	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	348.25%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$11,910,142	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,258	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Foosland Village**

Unit Code: **010/030/32** County: **CHAMPAIGN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$30,900**

Equalized Assessed Valuation: **\$543,980**

Population: **101**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$1,893**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$55,484	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$549	\$670	\$454
Revenue Collected During FY 11:	\$18,802	\$229,354	\$114,958
Expenditures During FY 11:	\$34,923	\$213,573	\$105,876
Per Capita Revenue:	\$186	\$579	\$289
Per Capita Expenditures:	\$346	\$555	\$286
Revenues over (under) Expenditures:	-\$16,121	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	112.71%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$39,363	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$390	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$39,361	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Forest City Village**

Unit Code: **060/020/32** County: **MASON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$181,251**

Equalized Assessed Valuation: **\$1,494,488**

Population: **340**

Employees:

Full Time:

Part Time: **16**

Salaries Paid: **\$34,630**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$177.050	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$521	\$670	\$454
Revenue Collected During FY 11:	\$85.419	\$229,354	\$114,958
Expenditures During FY 11:	\$101.171	\$213,573	\$105,876
Per Capita Revenue:	\$251	\$579	\$289
Per Capita Expenditures:	\$298	\$555	\$286
Revenues over (under) Expenditures:	-\$15.752	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	175.55%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$177.606	\$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:	\$57.096	\$3,233	\$
Total Unreserved Funds:	\$120.510	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$120.000	\$293,596	\$50,972
Per Capita Debt:	\$353	\$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:	\$495,634	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,458	\$2,114	\$837
Revenue Collected During FY 11:	\$39,214	\$200,254	\$87,964
Expenditures During FY 11:	\$39,603	\$193,235	\$93,439
Per Capita Revenue:	\$115	\$547	\$216
Per Capita Expenditures:	\$116	\$537	\$232
Operating Income (loss):	-\$389	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1253.66%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$496,488	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,460	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Forest Park Village**

Unit Code: **016/190/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$31,740,370**

Equalized Assessed Valuation: **\$426,046,739**

Population: **14,167**

Employees:

Full Time: **117**

Part Time: **66**

Salaries Paid: **\$8,613,368**

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:	\$7,989,898	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$564	\$520	\$360
Revenue Collected During FY 11:	\$19,830,018	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$21,776,132	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,400	\$740	\$584
Per Capita Expenditures:	\$1,537	\$705	\$560
Revenues over (under) Expenditures:	-\$1,946,114	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	30.66%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6,676,861	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$471	\$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:	\$3,989,113	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$5,116,264	\$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:	\$19,472,027	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.374	\$1,301	\$617
General Obligation Debt over EAV:	2.59%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$8,225,225	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$581	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,058,639	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,774,930	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$357	\$472	\$312
Per Capita Expenditures:	\$266	\$426	\$290
Operating Income (loss):	\$1,283,709	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	246.21%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$9,294,375	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$656	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Forest View Village**

Unit Code: **016/195/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,598,400**

Equalized Assessed Valuation: **\$76,264,726**

Population: **713**

Employees:

Full Time: **20**

Part Time: **43**

Salaries Paid: **\$1,804,567**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$760.892	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.067	\$670	\$454
Revenue Collected During FY 11:	\$3,518.748	\$229,354	\$114,958
Expenditures During FY 11:	\$2,705.326	\$213,573	\$105,876
Per Capita Revenue:	\$4.935	\$579	\$289
Per Capita Expenditures:	\$3.794	\$555	\$286
Revenues over (under) Expenditures:	\$813.422	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	58.56%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1,584.314	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$2.222	\$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:	\$1,522.293	\$43,930	\$
Total Unrestricted Net Assets:	\$1,479.638	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2,275,000	\$293,596	\$50,972
Per Capita Debt:	\$3.191	\$798	\$117
General Obligation Debt over EAV:	2.98%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,036,941	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,454	\$2,114	\$837
Revenue Collected During FY 11:	\$250,228	\$200,254	\$87,964
Expenditures During FY 11:	\$257,587	\$193,235	\$93,439
Per Capita Revenue:	\$351	\$547	\$216
Per Capita Expenditures:	\$361	\$537	\$232
Operating Income (loss):	-\$7,359	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	395.82%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,019,582	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,430	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Forrest Village**

Unit Code: **053/050/32** County: **LIVINGSTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,405,200**

Equalized Assessed Valuation: **\$12,752,762**

Population: **1,165**

Employees:

Full Time: **4**

Part Time: **13**

Salaries Paid: **\$195,319**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$636.866	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$547	\$520	\$360
Revenue Collected During FY 11:	\$465.573	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$569.279	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$400	\$740	\$584
Per Capita Expenditures:	\$489	\$705	\$560
Revenues over (under) Expenditures:	-\$103.706	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	95.48%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$543.548	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$467	\$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:	\$543.549	\$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:	\$337.413	\$8,583,251	\$2,594,486
Per Capita Debt:	\$290	\$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:	\$980,548	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$842	\$1,428	\$1,096
Revenue Collected During FY 11:	\$383,349	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$364,279	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$329	\$472	\$312
Per Capita Expenditures:	\$313	\$426	\$290
Operating Income (loss):	\$19,070	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	330.58%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,204,225	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,034	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Forreston Village**

Unit Code: 071/025/32 County: OGLE

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,428,476

Equalized Assessed Valuation: \$16,348,806

Population: 1,446

Employees:

Full Time: 5

Part Time: 7

Salaries Paid: \$264,701

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:	\$656.417	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$454	\$520	\$360
Revenue Collected During FY 11:	\$596.644	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$494.154	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$413	\$740	\$584
Per Capita Expenditures:	\$342	\$705	\$560
Revenues over (under) Expenditures:	\$102.490	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	153.58%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$758.907	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$525	\$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:	\$221.895	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$634.810	\$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:	\$1,060,738	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$734	\$1,428	\$1,096
Revenue Collected During FY 11:	\$383,792	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$347,722	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$265	\$472	\$312
Per Capita Expenditures:	\$240	\$426	\$290
Operating Income (loss):	\$36,070	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	315.43%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,096,808	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$759	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Forsyth Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,688,201**

Equalized Assessed Valuation: **\$123,390,640**

Population: **3,490**

Employees:

Full Time: **11**

Part Time: **11**

Salaries Paid: **\$692,065**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,085,882	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.171	\$520	\$360
Revenue Collected During FY 11:	\$5,694,081	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,374,850	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.632	\$740	\$584
Per Capita Expenditures:	\$1.254	\$705	\$560
Revenues over (under) Expenditures:	\$1,319,231	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	114.97%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,029,817	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,441	\$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:	\$641,079	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,388,738	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$6,251,933	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,791	\$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:	\$5,572,298	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,597	\$1,428	\$1,096
Revenue Collected During FY 11:	\$849,908	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,350,524	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$244	\$472	\$312
Per Capita Expenditures:	\$387	\$426	\$290
Operating Income (loss):	-\$500,616	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	416.88%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,630,075	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,613	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Fox Lake Village**

Unit Code: **049/025/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,506,549**

Equalized Assessed Valuation: **\$351,316,494**

Population: **10,579**

Employees:

Full Time:	85
Part Time:	23
Salaries Paid:	\$5,248,549

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,682,250	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$159	\$520	\$360
Revenue Collected During FY 11:	\$11,353,113	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10,055,298	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,073	\$740	\$584
Per Capita Expenditures:	\$950	\$705	\$560
Revenues over (under) Expenditures:	\$1,297,815	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	29.77%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,993,143	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$283	\$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:	\$856,527	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,465,779	\$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:	\$7,949,147	\$8,583,251	\$2,594,486
Per Capita Debt:	\$751	\$1,301	\$617
General Obligation Debt over EAV:	1.06%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$63,758,229	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$6,027	\$1,428	\$1,096
Revenue Collected During FY 11:	\$8,401,436	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$7,847,009	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$794	\$472	\$312
Per Capita Expenditures:	\$742	\$426	\$290
Operating Income (loss):	\$554,427	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	840.00%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$65,915,051	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$6,231	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Fox River Grove Village**

Unit Code: **063/025/32**

County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,849,650**

Equalized Assessed Valuation: **\$156,354,458**

Population: **4,854**

Employees:

Full Time: **26**

Part Time: **2**

Salaries Paid: **\$1,610,279**

Blended Component Units

Number Submitted = **1**

Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,477,367	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.128	\$520	\$360
Revenue Collected During FY 11:	\$3,851,390	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,676,219	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$793	\$740	\$584
Per Capita Expenditures:	\$757	\$705	\$560
Revenues over (under) Expenditures:	\$175,171	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	125.28%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,605,589	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$949	\$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:	\$2,260,329	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,769,944	\$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:	\$5,578,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.149	\$1,301	\$617
General Obligation Debt over EAV:	1.35%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,880,605	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,211	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,618,942	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,536,891	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$334	\$472	\$312
Per Capita Expenditures:	\$317	\$426	\$290
Operating Income (loss):	\$82,051	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	379.54%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,833,129	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,202	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Frankfort Village**

Unit Code: **099/045/32** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$47,576,538**

Equalized Assessed Valuation: **\$920,335,249**

Population: **17,782**

Employees:

Full Time: **81**

Part Time: **12**

Salaries Paid: **\$5,584,479**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,001,259	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$394	\$520	\$360
Revenue Collected During FY 11:	\$12,697,794	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$11,031,332	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$714	\$740	\$584
Per Capita Expenditures:	\$620	\$705	\$560
Revenues over (under) Expenditures:	\$1,666,462	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	70.87%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$7,817,721	\$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:	\$2,695,381	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$17,949,151	\$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:	\$6,324,908	\$8,583,251	\$2,594,486
Per Capita Debt:	\$356	\$1,301	\$617
General Obligation Debt over EAV:	0.41%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$90,602,072	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$5,095	\$1,428	\$1,096
Revenue Collected During FY 11:	\$7,271,203	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$6,495,187	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$409	\$472	\$312
Per Capita Expenditures:	\$365	\$426	\$290
Operating Income (loss):	\$776,016	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1396.99%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$90,737,088	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$5,103	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Franklin Village**

Unit Code: **069/020/32** County: **MORGAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,798,380**

Equalized Assessed Valuation: **\$5,516,654**

Population: **586**

Employees:

Full Time: **3**

Part Time: **10**

Salaries Paid: **\$123,902**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$115,512	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$197	\$670	\$454
Revenue Collected During FY 11:	\$176,788	\$229,354	\$114,958
Expenditures During FY 11:	\$149,841	\$213,573	\$105,876
Per Capita Revenue:	\$302	\$579	\$289
Per Capita Expenditures:	\$256	\$555	\$286
Revenues over (under) Expenditures:	\$26,947	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	117.12%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$175,488	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$299	\$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:	\$91,720	\$43,930	\$
Total Unrestricted Net Assets:	\$83,768	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.062.347	\$293,596	\$50,972
Per Capita Debt:	\$1.813	\$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:	\$1,256,299	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,144	\$2,114	\$837
Revenue Collected During FY 11:	\$4,554,743	\$200,254	\$87,964
Expenditures During FY 11:	\$4,652,411	\$193,235	\$93,439
Per Capita Revenue:	\$7,773	\$547	\$216
Per Capita Expenditures:	\$7,939	\$537	\$232
Operating Income (loss):	-\$97,668	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	24.19%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,125,602	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,921	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Franklin Grove Village**

Unit Code: **052/030/32** County: **LEE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$893,195**

Equalized Assessed Valuation: **\$10,246,202**

Population: **1,019**

Employees:

Full Time: **3**

Part Time: **11**

Salaries Paid: **\$241,847**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$612,955	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$602	\$520	\$360
Revenue Collected During FY 11:	\$785,119	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$732,397	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$770	\$740	\$584
Per Capita Expenditures:	\$719	\$705	\$560
Revenues over (under) Expenditures:	\$52,722	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	90.78%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$664,901	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$653	\$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:	\$5,734	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$728,789	\$837,156	\$690,850



FISCAL YEAR 2011

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:	\$1,062,943	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,043	\$1,428	\$1,096
Revenue Collected During FY 11:	\$194,161	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$185,414	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$191	\$472	\$312
Per Capita Expenditures:	\$182	\$426	\$290
Operating Income (loss):	\$8,747	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	578.00%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,071,690	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,052	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Franklin Park Village**

Unit Code: **016/200/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$48,295,253**

Equalized Assessed Valuation: **\$916,889,459**

Population: **19,800**

Employees:

Full Time: **131**

Part Time: **88**

Salaries Paid: **\$10,607,249**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,449,714	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$225	\$520	\$360
Revenue Collected During FY 11:	\$27,632,682	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$24,571,757	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,396	\$740	\$584
Per Capita Expenditures:	\$1,241	\$705	\$560
Revenues over (under) Expenditures:	\$3,060,925	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	37.74%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$9,274,520	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$468	\$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:	\$10,891,171	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$4,667,352	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$58,026,693	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.931	\$1,301	\$617
General Obligation Debt over EAV:	0.02%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$12,101,828	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$611	\$1,428	\$1,096
Revenue Collected During FY 11:	\$8,700,333	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$9,289,933	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$439	\$472	\$312
Per Capita Expenditures:	\$469	\$426	\$290
Operating Income (loss):	-\$589,600	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	96.06%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,923,539	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$451	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Freeburg Village**

Unit Code: **088/070/32** County: **ST. CLAIR**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$9,208,650**

Equalized Assessed Valuation: **\$84,967,682**

Population: **4,354**

Employees:

Full Time: **27**

Part Time: **29**

Salaries Paid: **\$1,422,092**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$846.076	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$194	\$520	\$360
Revenue Collected During FY 11:	\$2.099.106	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2.010.853	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$482	\$740	\$584
Per Capita Expenditures:	\$462	\$705	\$560
Revenues over (under) Expenditures:	\$88.253	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	46.46%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$934.329	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$215	\$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:	\$335.293	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$1.111.509	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$6,950,170	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.596	\$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:	\$9,095,851	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,089	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,980,486	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,705,275	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,374	\$472	\$312
Per Capita Expenditures:	\$1,310	\$426	\$290
Operating Income (loss):	\$275,211	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	164.25%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$9,371,062	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,152	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Freeman Spur City**

Unit Code: **100/045/30** County: **WILLIAMSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$182,547**

Equalized Assessed Valuation: **\$759,630**

Population: **280**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$39,437**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$77.004	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$275	\$670	\$454
Revenue Collected During FY 11:	\$398.815	\$229,354	\$114,958
Expenditures During FY 11:	\$365.486	\$213,573	\$105,876
Per Capita Revenue:	\$1.424	\$579	\$289
Per Capita Expenditures:	\$1.305	\$555	\$286
Revenues over (under) Expenditures:	\$33.329	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	30.19%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$110.333	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$394	\$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:	\$42.075	\$43,930	\$
Total Unrestricted Net Assets:	\$68.256	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$368.238	\$293,596	\$50,972
Per Capita Debt:	\$1.315	\$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:	\$906,372	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,237	\$2,114	\$837
Revenue Collected During FY 11:	\$132,802	\$200,254	\$87,964
Expenditures During FY 11:	\$164,692	\$193,235	\$93,439
Per Capita Revenue:	\$474	\$547	\$216
Per Capita Expenditures:	\$588	\$537	\$232
Operating Income (loss):	-\$31,890	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	530.98%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$874,482	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,123	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Freeport City**

Unit Code: **089/025/30** County: **STEPHENSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$44,959,916**

Equalized Assessed Valuation: **\$265,099,149**

Population: **26,800**

Employees:

Full Time: **189**

Part Time: **25**

Salaries Paid: **\$10,126,575**

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:	\$5,417,993	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$202	\$408	\$344
Revenue Collected During FY 11:	\$21,238,975	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$18,097,884	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$792	\$966	\$915
Per Capita Expenditures:	\$675	\$910	\$864
Revenues over (under) Expenditures:	\$3,141,091	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	43.57%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$7,885,017	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$294	\$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:	\$304,910	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$2,383,712	\$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:	\$27.269.686	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.018	\$1,447	\$1,211
General Obligation Debt over EAV:	9.77%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$24,890,691	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$929	\$1,281	\$1,058
Revenue Collected During FY 11:	\$9,057,490	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$8,166,539	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$338	\$347	\$255
Per Capita Expenditures:	\$305	\$343	\$253
Operating Income (loss):	\$890,951	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	315.70%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$25,781,642	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$962	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Fulton City**

Unit Code: **098/030/30** County: **WHITESIDE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,948,197**

Equalized Assessed Valuation: **\$50,382,925**

Population: **3,821**

Employees:

Full Time: **20**

Part Time: **19**

Salaries Paid: **\$980,754**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,261,915	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$330	\$520	\$360
Revenue Collected During FY 11:	\$2,120,344	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,136,032	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$555	\$740	\$584
Per Capita Expenditures:	\$559	\$705	\$560
Revenues over (under) Expenditures:	-\$15,688	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	60.37%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,289,552	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$337	\$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:	\$183,980	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$374,572	\$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:	\$2,058,989	\$8,583,251	\$2,594,486
Per Capita Debt:	\$539	\$1,301	\$617
General Obligation Debt over EAV:	1.45%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,241,689	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$325	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,044,370	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$960,982	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$273	\$472	\$312
Per Capita Expenditures:	\$252	\$426	\$290
Operating Income (loss):	\$83,388	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	135.85%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,305,479	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$342	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fults Village**

Unit Code: **067/015/32** County: **MONROE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$19,200**

Equalized Assessed Valuation: **\$338,454**

Population: **24**

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:	\$107.682	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$4.487	\$670	\$454
Revenue Collected During FY 11:	\$11.734	\$229,354	\$114,958
Expenditures During FY 11:	\$17.859	\$213,573	\$105,876
Per Capita Revenue:	\$489	\$579	\$289
Per Capita Expenditures:	\$744	\$555	\$286
Revenues over (under) Expenditures:	-\$6.125	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	573.25%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$102.376	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$4.266	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$102.376	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Galatia Village**

Unit Code: **082/020/32** County: **SALINE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$777,000**

Equalized Assessed Valuation: **\$5,443,825**

Population: **933**

Employees:

Full Time: **4**

Part Time: **4**

Salaries Paid: **\$173,930**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,057,505	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.133	\$670	\$454
Revenue Collected During FY 11:	\$842,162	\$229,354	\$114,958
Expenditures During FY 11:	\$314,379	\$213,573	\$105,876
Per Capita Revenue:	\$903	\$579	\$289
Per Capita Expenditures:	\$337	\$555	\$286
Revenues over (under) Expenditures:	\$527,783	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	482.83%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1,517,904	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,627	\$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:	\$469,727	\$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:	\$105.894	\$293,596	\$50,972
Per Capita Debt:	\$113	\$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:	\$2,685,917	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,879	\$2,114	\$837
Revenue Collected During FY 11:	\$517,932	\$200,254	\$87,964
Expenditures During FY 11:	\$623,977	\$193,235	\$93,439
Per Capita Revenue:	\$555	\$547	\$216
Per Capita Expenditures:	\$669	\$537	\$232
Operating Income (loss):	-\$106,045	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	413.23%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,578,484	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,764	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Galena City**

Unit Code: **043/025/30** County: **JO DAVIESS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,866,219**

Equalized Assessed Valuation: **\$104,808,953**

Population: **3,600**

Employees:

Full Time: **31**

Part Time: **60**

Salaries Paid: **\$1,558,415**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,410,227	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.225	\$520	\$360
Revenue Collected During FY 11:	\$4,591,557	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,754,698	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.275	\$740	\$584
Per Capita Expenditures:	\$1.043	\$705	\$560
Revenues over (under) Expenditures:	\$836,859	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	129.09%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,846,969	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.346	\$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:	\$2,222,758	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,033,615	\$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:	\$15,588,726	\$8,583,251	\$2,594,486
Per Capita Debt:	\$4.330	\$1,301	\$617
General Obligation Debt over EAV:	2.94%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,568,359	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,825	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,135,233	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,731,546	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$593	\$472	\$312
Per Capita Expenditures:	\$759	\$426	\$290
Operating Income (loss):	-\$596,313	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	219.70%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,001,126	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,667	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Galesburg City**

Unit Code: **048/025/30** County: **KNOX**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$58,192,380**

Equalized Assessed Valuation: **\$317,540,972**

Population: **32,195**

Employees:

Full Time: **251**

Part Time: **141**

Salaries Paid: **\$14,943,491**

Blended Component Units

Number Submitted = 1

Galesburg Town

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$23,376,556	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$726	\$408	\$344
Revenue Collected During FY 11:	\$35,074,385	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$33,079,165	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,089	\$966	\$915
Per Capita Expenditures:	\$1,027	\$910	\$864
Revenues over (under) Expenditures:	\$1,995,220	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	71.10%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$23,520,417	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$731	\$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:	\$5,743,247	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$33,387,387	\$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:	\$29,520,175	\$80,093,952	\$52,112,479
Per Capita Debt:	\$917	\$1,447	\$1,211
General Obligation Debt over EAV:	5.42%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$23,665,872	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$735	\$1,281	\$1,058
Revenue Collected During FY 11:	\$7,460,561	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$6,399,488	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$232	\$347	\$255
Per Capita Expenditures:	\$199	\$343	\$253
Operating Income (loss):	\$1,061,073	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	386.39%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$24,726,945	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$768	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Galva City**

Unit Code: **037/050/30** County: **HENRY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,326,134**

Equalized Assessed Valuation: **\$20,392,687**

Population: **2,648**

Employees:

Full Time: **13**

Part Time: **15**

Salaries Paid: **\$754,432**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$2,110,958	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	-\$797	\$520	\$360
Revenue Collected During FY 11:	\$3,998,452	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,810,412	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,510	\$740	\$584
Per Capita Expenditures:	\$1,439	\$705	\$560
Revenues over (under) Expenditures:	\$188,040	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-50.91%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$1,939,939	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$733	\$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:	-\$1,561,919	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$658,411	\$8,583,251	\$2,594,486
Per Capita Debt:	\$249	\$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:	\$4,736,039	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,789	\$1,428	\$1,096
Revenue Collected During FY 11:	\$932,010	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$743,213	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$352	\$472	\$312
Per Capita Expenditures:	\$281	\$426	\$290
Operating Income (loss):	\$188,797	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	662.64%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,924,836	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,860	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Gardner Village**

Unit Code: **032/045/32** County: **GRUNDY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,565,900**

Equalized Assessed Valuation: **\$10,339,510**

Population: **1,410**

Employees:

Full Time: **6**

Part Time: **7**

Salaries Paid: **\$180,894**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,685,388	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.195	\$520	\$360
Revenue Collected During FY 11:	\$1,909,126	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,591,576	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,354	\$740	\$584
Per Capita Expenditures:	\$1,129	\$705	\$560
Revenues over (under) Expenditures:	\$317,550	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	125.47%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,997,007	\$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:	\$429,181	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,769,421	\$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:	\$216.922	\$8,583,251	\$2,594,486
Per Capita Debt:	\$154	\$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:	\$382,971	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$272	\$1,428	\$1,096
Revenue Collected During FY 11:	\$277,707	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$255,408	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$197	\$472	\$312
Per Capita Expenditures:	\$181	\$426	\$290
Operating Income (loss):	\$22,299	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	651.31%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,663,495	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,180	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Garrett Village**

Unit Code: **021/025/32** County: **DOUGLAS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$61,200**

Equalized Assessed Valuation: **\$542,704**

Population: **100**

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:	\$46,230	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$462	\$670	\$454
Revenue Collected During FY 11:	\$45,241	\$229,354	\$114,958
Expenditures During FY 11:	\$36,485	\$213,573	\$105,876
Per Capita Revenue:	\$452	\$579	\$289
Per Capita Expenditures:	\$365	\$555	\$286
Revenues over (under) Expenditures:	\$8,756	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	150.71%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$54,986	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$550	\$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:	\$21,818	\$43,930	\$
Total Unrestricted Net Assets:	\$33,168	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$51,943	\$293,596	\$50,972
Per Capita Debt:	\$519	\$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:	\$288,883	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,889	\$2,114	\$837
Revenue Collected During FY 11:	\$31,428	\$200,254	\$87,964
Expenditures During FY 11:	\$43,508	\$193,235	\$93,439
Per Capita Revenue:	\$314	\$547	\$216
Per Capita Expenditures:	\$435	\$537	\$232
Operating Income (loss):	-\$12,080	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	636.21%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$276,803	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,768	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Gays Village**

Unit Code: **070/025/32**

County: **MOULTRIE**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash

Appropriation or Budget:

\$43,552

Equalized Assessed Valuation:

\$1,560,427

Population:

281

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:	\$214,144	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$762	\$670	\$454
Revenue Collected During FY 11:	\$45,951	\$229,354	\$114,958
Expenditures During FY 11:	\$20,116	\$213,573	\$105,876
Per Capita Revenue:	\$164	\$579	\$289
Per Capita Expenditures:	\$72	\$555	\$286
Revenues over (under) Expenditures:	\$25,835	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	1192.98%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$239,979	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$854	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$239,979	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Geneseo City**

Unit Code: **037/055/30** County: **HENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,452,419**

Equalized Assessed Valuation: **\$128,430,529**

Population: **6,586**

Employees:

Full Time:	65
Part Time:	27
Salaries Paid:	\$3,388,102

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:	\$1,532,404	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$233	\$520	\$360
Revenue Collected During FY 11:	\$3,707,595	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,305,175	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$563	\$740	\$584
Per Capita Expenditures:	\$350	\$705	\$560
Revenues over (under) Expenditures:	\$1,402,420	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	122.36%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,820,697	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$428	\$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:	\$855,805	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$691,553	\$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:	\$12,286,131	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.865	\$1,301	\$617
General Obligation Debt over EAV:	3.84%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$25,174,054	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,822	\$1,428	\$1,096
Revenue Collected During FY 11:	\$8,489,209	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$8,251,535	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,289	\$472	\$312
Per Capita Expenditures:	\$1,253	\$426	\$290
Operating Income (loss):	\$237,674	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	307.96%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$25,411,728	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,858	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Geneva City**

Unit Code: **045/045/30** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$65,898,075**

Equalized Assessed Valuation: **\$1,041,399,720**

Population: **21,495**

Employees:

Full Time: **175**

Part Time: **14**

Salaries Paid: **\$13,865,223**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,566,294	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$212	\$520	\$360
Revenue Collected During FY 11:	\$20,708,472	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$19,233,074	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$963	\$740	\$584
Per Capita Expenditures:	\$895	\$705	\$560
Revenues over (under) Expenditures:	\$1,475,398	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	30.39%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,844,163	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$272	\$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:	\$3,699,249	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,683,407	\$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:	\$68,341,659	\$8,583,251	\$2,594,486
Per Capita Debt:	\$3.179	\$1,301	\$617
General Obligation Debt over EAV:	2.24%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$83,448,480	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,882	\$1,428	\$1,096
Revenue Collected During FY 11:	\$39,132,397	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$38,691,203	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,821	\$472	\$312
Per Capita Expenditures:	\$1,800	\$426	\$290
Operating Income (loss):	\$441,194	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	215.91%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$83,537,853	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,886	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Genoa City**

Unit Code: **019/020/30** County: **DEKALB**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,841,378**

Equalized Assessed Valuation: **\$95,713,405**

Population: **5,193**

Employees:

Full Time: **17**

Part Time: **32**

Salaries Paid: **\$1,113,970**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,296,971	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$250	\$520	\$360
Revenue Collected During FY 11:	\$2,934,175	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,397,692	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$565	\$740	\$584
Per Capita Expenditures:	\$462	\$705	\$560
Revenues over (under) Expenditures:	\$536,483	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	70.11%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,680,954	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$324	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$901,613	\$45,457	\$
Total Unreserved Funds:	\$779,341	\$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:	\$3,490,334	\$8,583,251	\$2,594,486
Per Capita Debt:	\$672	\$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:	\$8,415,317	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,621	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,741,791	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,278,624	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$335	\$472	\$312
Per Capita Expenditures:	\$246	\$426	\$290
Operating Income (loss):	\$463,167	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	694.38%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,878,484	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,710	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Georgetown City**

Unit Code: **092/045/30** County: **VERMILION**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$701,151**

Equalized Assessed Valuation: **\$19,116,433**

Population: **3,678**

Employees:

Full Time: **14**

Part Time: **14**

Salaries Paid: **\$559,148**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,216,035	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$331	\$520	\$360
Revenue Collected During FY 11:	\$1,009,494	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$888,034	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$274	\$740	\$584
Per Capita Expenditures:	\$241	\$705	\$560
Revenues over (under) Expenditures:	\$121,460	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	141.02%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,252,295	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$340	\$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:	\$343,319	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$961,427	\$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:	\$3.625.701	\$8,583,251	\$2,594,486
Per Capita Debt:	\$986	\$1,301	\$617
General Obligation Debt over EAV:	4.26%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$4,029,626	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,096	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,126,319	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,141,166	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$306	\$472	\$312
Per Capita Expenditures:	\$310	\$426	\$290
Operating Income (loss):	-\$14,847	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	351.81%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,014,779	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,092	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **German Valley Village**

Unit Code: **089/030/32** County: **STEPHENSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$258,050**

Equalized Assessed Valuation: **\$5,449,456**

Population: **480**

Employees:

Full Time: **1**

Part Time: **6**

Salaries Paid: **\$57,310**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$165,479	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$345	\$670	\$454
Revenue Collected During FY 11:	\$116,449	\$229,354	\$114,958
Expenditures During FY 11:	\$101,123	\$213,573	\$105,876
Per Capita Revenue:	\$243	\$579	\$289
Per Capita Expenditures:	\$211	\$555	\$286
Revenues over (under) Expenditures:	\$15,326	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	168.38%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$170,275	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$355	\$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:	\$41,519	\$43,930	\$
Total Unrestricted Net Assets:	\$128,756	\$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:	\$21.138	\$293,596	\$50,972
Per Capita Debt:	\$44	\$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:	\$229,277	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$478	\$2,114	\$837
Revenue Collected During FY 11:	\$110,821	\$200,254	\$87,964
Expenditures During FY 11:	\$122,456	\$193,235	\$93,439
Per Capita Revenue:	\$231	\$547	\$216
Per Capita Expenditures:	\$255	\$537	\$232
Operating Income (loss):	-\$11,635	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	186.33%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$228,172	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$475	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Germantown Village**

Unit Code: **014/040/32** County: **CLINTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$866,139**

Equalized Assessed Valuation: **\$15,733,366**

Population: **1,269**

Employees:

Full Time: **5**

Part Time: **7**

Salaries Paid: **\$258,803**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$289.108	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$228	\$520	\$360
Revenue Collected During FY 11:	\$606.665	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$438.320	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$478	\$740	\$584
Per Capita Expenditures:	\$345	\$705	\$560
Revenues over (under) Expenditures:	\$168.345	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	87.69%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$384.355	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$303	\$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:	\$240.486	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$153.097	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$195.256	\$8,583,251	\$2,594,486
Per Capita Debt:	\$154	\$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:	\$1,698,228	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,338	\$1,428	\$1,096
Revenue Collected During FY 11:	\$305,565	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$384,888	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$241	\$472	\$312
Per Capita Expenditures:	\$303	\$426	\$290
Operating Income (loss):	-\$79,323	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	439.61%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,692,003	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,333	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Germantown Hills Village**

Unit Code: **102/032/32** County: **WOODFORD**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,129,420**

Equalized Assessed Valuation: **\$78,276,636**

Population: **3,438**

Employees:

Full Time: **5**

Part Time: **2**

Salaries Paid: **\$268,914**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$360,559	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$105	\$520	\$360
Revenue Collected During FY 11:	\$1,112,889	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$844,898	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$324	\$740	\$584
Per Capita Expenditures:	\$246	\$705	\$560
Revenues over (under) Expenditures:	\$267,991	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	74.86%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$632,485	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$184	\$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:	\$18,682	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$613,803	\$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:	\$1,954,478	\$8,583,251	\$2,594,486
Per Capita Debt:	\$568	\$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:	\$1,799,970	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$524	\$1,428	\$1,096
Revenue Collected During FY 11:	\$640,092	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$636,260	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$186	\$472	\$312
Per Capita Expenditures:	\$185	\$426	\$290
Operating Income (loss):	\$3,832	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	282.88%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,799,867	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$524	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Gibson City**

Unit Code: **027/020/30** County: **FORD**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,584,153**

Equalized Assessed Valuation: **\$41,536,706**

Population: **3,407**

Employees:

Full Time:	21
Part Time:	29
Salaries Paid:	\$839,784

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,911,421	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$855	\$520	\$360
Revenue Collected During FY 11:	\$3,470,813	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,539,473	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,019	\$740	\$584
Per Capita Expenditures:	\$1,039	\$705	\$560
Revenues over (under) Expenditures:	-\$68,660	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	80.32%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,842,761	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$834	\$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:	\$112,157	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,860,358	\$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:	\$195.038	\$8,583,251	\$2,594,486
Per Capita Debt:	\$57	\$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:	\$3,324,745	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$976	\$1,428	\$1,096
Revenue Collected During FY 11:	\$750,993	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$843,075	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$220	\$472	\$312
Per Capita Expenditures:	\$247	\$426	\$290
Operating Income (loss):	-\$92,082	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	383.44%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,232,663	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$949	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Gifford Village**

Unit Code: **010/035/32** County: **CHAMPAIGN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$752,730**

Equalized Assessed Valuation: **\$12,503,200**

Population: **1,209**

Employees:

Full Time: **5**

Part Time: **8**

Salaries Paid: **\$143,199**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$267.383	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$221	\$520	\$360
Revenue Collected During FY 11:	\$308.833	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$313.574	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$255	\$740	\$584
Per Capita Expenditures:	\$259	\$705	\$560
Revenues over (under) Expenditures:	-\$4.741	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	92.37%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$289.642	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$240	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$289.642	\$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:	\$530.472	\$8,583,251	\$2,594,486
Per Capita Debt:	\$439	\$1,301	\$617
General Obligation Debt over EAV:	4.24%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$942,670	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$780	\$1,428	\$1,096
Revenue Collected During FY 11:	\$233,773	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$212,368	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$193	\$472	\$312
Per Capita Expenditures:	\$176	\$426	\$290
Operating Income (loss):	\$21,405	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	441.25%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$937,075	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$775	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Gilberts Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,726,977**

Equalized Assessed Valuation: **\$213,166,624**

Population: **6,879**

Employees:

Full Time: **33**

Part Time: **11**

Salaries Paid: **\$1,277,488**

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:	\$2,124,366	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$309	\$520	\$360
Revenue Collected During FY 11:	\$2,938,271	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,401,346	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$427	\$740	\$584
Per Capita Expenditures:	\$349	\$705	\$560
Revenues over (under) Expenditures:	\$536,925	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	112.12%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,692,291	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$391	\$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:	\$2,971,574	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$439,447	\$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:	\$1,197,888	\$8,583,251	\$2,594,486
Per Capita Debt:	\$174	\$1,301	\$617
General Obligation Debt over EAV:	0.17%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$21,889,608	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,182	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,155,068	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,609,667	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$168	\$472	\$312
Per Capita Expenditures:	\$234	\$426	\$290
Operating Income (loss):	-\$454,599	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1331.64%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$21,435,009	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,116	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: Gillespie City

Unit Code: 056/050/30

County: MACOUPIN

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,586,005

Equalized Assessed Valuation: \$26,693,616

Population: 3,319

Employees:

Full Time: 23

Part Time: 18

Salaries Paid: \$816,397

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:	\$621,246	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$187	\$520	\$360
Revenue Collected During FY 11:	\$1,370,670	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,432,647	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$413	\$740	\$584
Per Capita Expenditures:	\$432	\$705	\$560
Revenues over (under) Expenditures:	-\$61,977	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	38.93%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$557,701	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$168	\$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:	\$565,319	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$7,618	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2,767,880	\$8,583,251	\$2,594,486
Per Capita Debt:	\$834	\$1,301	\$617
General Obligation Debt over EAV:	10.37%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,547,683	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,671	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,364,032	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,313,995	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$411	\$472	\$312
Per Capita Expenditures:	\$396	\$426	\$290
Operating Income (loss):	\$50,037	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	426.13%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,599,288	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,687	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Gilman City**

Unit Code: **038/055/30** County: **IROQUOIS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,979,850**

Equalized Assessed Valuation: **\$20,646,003**

Population: **1,900**

Employees:

Full Time: **3**

Part Time: **10**

Salaries Paid: **\$188,070**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$278,249	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$146	\$520	\$360
Revenue Collected During FY 11:	\$1,810,650	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,162,303	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$953	\$740	\$584
Per Capita Expenditures:	\$612	\$705	\$560
Revenues over (under) Expenditures:	\$648,347	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	75.59%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$878,555	\$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:	\$33,659	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$844,896	\$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:	\$3,150,268	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.658	\$1,301	\$617
General Obligation Debt over EAV:	12.47%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$445,994	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$235	\$1,428	\$1,096
Revenue Collected During FY 11:	\$368,718	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$389,721	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$194	\$472	\$312
Per Capita Expenditures:	\$205	\$426	\$290
Operating Income (loss):	-\$21,003	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	118.47%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$461,691	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$243	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Girard City**

Unit Code: **056/055/30** County: **MACOUPIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,500,000**

Equalized Assessed Valuation: **\$18,123,313**

Population: **2,245**

Employees:

Full Time: **11**

Part Time: **27**

Salaries Paid: **\$469,549**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$353,515	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$157	\$520	\$360
Revenue Collected During FY 11:	\$722,582	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$769,998	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$322	\$740	\$584
Per Capita Expenditures:	\$343	\$705	\$560
Revenues over (under) Expenditures:	-\$47,416	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	52.35%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$403,125	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$180	\$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:	\$310,544	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$48,941	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,056,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$470	\$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:	\$1,644,095	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$732	\$1,428	\$1,096
Revenue Collected During FY 11:	\$797,120	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$741,418	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$355	\$472	\$312
Per Capita Expenditures:	\$330	\$426	\$290
Operating Income (loss):	\$55,702	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	216.18%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,602,771	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$714	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Gladstone Village**

Unit Code: **036/015/32** County: **HENDERSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$179,041**

Equalized Assessed Valuation: **\$1,862,781**

Population: **284**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$14,843**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$221.775	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$781	\$670	\$454
Revenue Collected During FY 11:	\$148.675	\$229,354	\$114,958
Expenditures During FY 11:	\$58.595	\$213,573	\$105,876
Per Capita Revenue:	\$524	\$579	\$289
Per Capita Expenditures:	\$206	\$555	\$286
Revenues over (under) Expenditures:	\$90.080	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	532.22%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$311.855	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.098	\$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:	\$176.315	\$43,930	\$
Total Unrestricted Net Assets:	\$135.540	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$395,000	\$293,596	\$50,972
Per Capita Debt:	\$1.391	\$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:	\$358,261	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,261	\$2,114	\$837
Revenue Collected During FY 11:	\$58,963	\$200,254	\$87,964
Expenditures During FY 11:	\$63,003	\$193,235	\$93,439
Per Capita Revenue:	\$208	\$547	\$216
Per Capita Expenditures:	\$222	\$537	\$232
Operating Income (loss):	-\$4,040	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	562.23%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$354,221	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,247	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Glasford Village**

Unit Code: **072/040/32** County: **PEORIA**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$340,000**

Equalized Assessed Valuation: **\$10,883,320**

Population: **1,022**

Employees:

Full Time: **3**

Part Time: **16**

Salaries Paid: **\$167,842**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$140,797	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$138	\$520	\$360
Revenue Collected During FY 11:	\$338,388	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$339,514	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$331	\$740	\$584
Per Capita Expenditures:	\$332	\$705	\$560
Revenues over (under) Expenditures:	-\$1,126	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	41.14%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$139,671	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$137	\$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:	\$139,671	\$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:	\$892.004	\$8,583,251	\$2,594,486
Per Capita Debt:	\$873	\$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:	\$1,424,223	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,394	\$1,428	\$1,096
Revenue Collected During FY 11:	\$386,199	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$410,386	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$378	\$472	\$312
Per Capita Expenditures:	\$402	\$426	\$290
Operating Income (loss):	-\$24,187	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	353.02%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,448,760	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,418	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Glasgow Village**

Unit Code: **085/025/32** County: **SCOTT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$38,500**

Equalized Assessed Valuation: **\$508,678**

Population: **175**

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:	\$59.073	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$338	\$670	\$454
Revenue Collected During FY 11:	\$39.801	\$229,354	\$114,958
Expenditures During FY 11:	\$58.038	\$213,573	\$105,876
Per Capita Revenue:	\$227	\$579	\$289
Per Capita Expenditures:	\$332	\$555	\$286
Revenues over (under) Expenditures:	-\$18.237	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	70.36%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$40.836	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$233	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$42.135	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Glen Carbon Village**

Unit Code: **057/040/32** County: **MADISON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,129,950**

Equalized Assessed Valuation: **\$315,128,838**

Population: **12,934**

Employees:

Full Time: **61**

Part Time: **32**

Salaries Paid: **\$3,635,496**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5.832.837	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$451	\$520	\$360
Revenue Collected During FY 11:	\$8.136.367	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7.407.096	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$629	\$740	\$584
Per Capita Expenditures:	\$573	\$705	\$560
Revenues over (under) Expenditures:	\$729.271	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	89.98%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6.664.846	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$515	\$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:	\$459.508	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$7.142.588	\$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:	\$13,596,532	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.051	\$1,301	\$617
General Obligation Debt over EAV:	2.08%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$18,838,137	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,456	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,158,134	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,210,309	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$399	\$472	\$312
Per Capita Expenditures:	\$326	\$426	\$290
Operating Income (loss):	\$947,825	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	467.32%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$19,675,762	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,521	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Glen Ellyn Village**

Unit Code: **022/055/32** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$48,297,014**

Equalized Assessed Valuation: **\$1,432,936,963**

Population: **27,450**

Employees:

Full Time:	103
Part Time:	146
Salaries Paid:	\$9,501,171

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,617,739	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$241	\$408	\$344
Revenue Collected During FY 11:	\$17,209,855	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$15,340,446	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$627	\$966	\$915
Per Capita Expenditures:	\$559	\$910	\$864
Revenues over (under) Expenditures:	\$1,869,409	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	48.88%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$7,499,029	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$273	\$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:	\$398,651	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$14,786,055	\$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:	\$12.088.143	\$80,093,952	\$52,112,479
Per Capita Debt:	\$440	\$1,447	\$1,211
General Obligation Debt over EAV:	0.77%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$79,194,608	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$2,885	\$1,281	\$1,058
Revenue Collected During FY 11:	\$15,274,746	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$14,438,247	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$556	\$347	\$255
Per Capita Expenditures:	\$526	\$343	\$253
Operating Income (loss):	\$836,499	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	556.88%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$80,403,107	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$2,929	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Glencoe Village**

Unit Code: **016/205/32** County: **COOK**

Fiscal Year End: **2/28/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,022,558**

Equalized Assessed Valuation: **\$1,239,072,464**

Population: **8,723**

Employees:

Full Time:	99
Part Time:	31
Salaries Paid:	\$9,172,214

Blended Component Units

Number Submitted = 2

Firefighter's Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,839,293	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$555	\$520	\$360
Revenue Collected During FY 11:	\$16,341,857	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$15,683,599	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,873	\$740	\$584
Per Capita Expenditures:	\$1,798	\$705	\$560
Revenues over (under) Expenditures:	\$658,258	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	35.05%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,497,551	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$630	\$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:	\$1,316,599	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,766,260	\$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:	\$10.030.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.150	\$1,301	\$617
General Obligation Debt over EAV:	0.81%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,087,234	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$239	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,885,768	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,002,050	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$445	\$472	\$312
Per Capita Expenditures:	\$344	\$426	\$290
Operating Income (loss):	\$883,718	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	98.96%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,970,952	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$341	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Glendale Heights Village

Unit Code: 022/050/32 **County:** DUPAGE

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$77,092,535

Equalized Assessed Valuation: \$2,681,289,481

Population: 34,208

Employees:

Full Time: 202

Part Time:

Salaries Paid: \$15,579,593

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:	\$22,653,313	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$662	\$408	\$344
Revenue Collected During FY 11:	\$25,569,889	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$22,715,270	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$747	\$966	\$915
Per Capita Expenditures:	\$664	\$910	\$864
Revenues over (under) Expenditures:	\$2,854,619	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	106.91%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$24,285,353	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$710	\$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:	\$6,992,315	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$19,032,803	\$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:	\$57,258,220	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.674	\$1,447	\$1,211
General Obligation Debt over EAV:	1.93%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$38,890,607	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,137	\$1,281	\$1,058
Revenue Collected During FY 11:	\$9,497,577	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$9,350,130	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$278	\$347	\$255
Per Capita Expenditures:	\$273	\$343	\$253
Operating Income (loss):	\$147,447	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	445.85%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$41,687,896	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,219	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Glenview Village**

Unit Code: 016/210/32

County: COOK

Fiscal Year End:

12/31/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$168,925,992

Equalized Assessed Valuation:

\$2,714,732,144

Population:

44,692

Employees:

Full Time:

265

Part Time:

55

Salaries Paid:

\$32,150,565

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:	\$23,672,872	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$530	\$408	\$344
Revenue Collected During FY 11:	\$85,632,726	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$80,670,756	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,916	\$966	\$915
Per Capita Expenditures:	\$1,805	\$910	\$864
Revenues over (under) Expenditures:	\$4,961,970	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	43.51%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$35,100,637	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$785	\$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:	\$23,711,651	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$68,927,169	\$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:	\$104,370,273	\$80,093,952	\$52,112,479
Per Capita Debt:	\$2,335	\$1,447	\$1,211
General Obligation Debt over EAV:	3.79%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$53,555,300	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,198	\$1,281	\$1,058
Revenue Collected During FY 11:	\$22,930,435	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$18,300,910	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$513	\$347	\$255
Per Capita Expenditures:	\$409	\$343	\$253
Operating Income (loss):	\$4,629,525	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	332.99%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$60,940,216	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,364	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Glenwood Village**

Unit Code: **016/215/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,489,001**

Equalized Assessed Valuation: **\$147,451,879**

Population: **8,969**

Employees:

Full Time: **44**

Part Time: **96**

Salaries Paid: **\$3,594,769**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6.615.933	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$738	\$520	\$360
Revenue Collected During FY 11:	\$10.816.861	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10.348.427	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.206	\$740	\$584
Per Capita Expenditures:	\$1.154	\$705	\$560
Revenues over (under) Expenditures:	\$468.434	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	68.46%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$7.084.367	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$790	\$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:	\$4.916.829	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2.399.062	\$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:	\$17,003,911	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.896	\$1,301	\$617
General Obligation Debt over EAV:	10.91%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$9,063,668	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,011	\$1,428	\$1,096
Revenue Collected During FY 11:	\$6,675,084	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,392,257	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$744	\$472	\$312
Per Capita Expenditures:	\$378	\$426	\$290
Operating Income (loss):	\$3,282,827	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	363.96%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$12,346,495	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,377	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Godfrey Village**

Unit Code: **057/043/32** County: **MADISON**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$14,835,250**

Equalized Assessed Valuation: **\$3,330,657,345**

Population: **16,581**

Employees:

Full Time: **22**

Part Time: **123**

Salaries Paid: **\$1,073,746**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,740,237	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$346	\$520	\$360
Revenue Collected During FY 11:	\$5,268,310	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,784,133	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$318	\$740	\$584
Per Capita Expenditures:	\$289	\$705	\$560
Revenues over (under) Expenditures:	\$484,177	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	130.11%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6,224,414	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$375	\$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:	\$8,486,781	\$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:	\$3,094,581	\$8,583,251	\$2,594,486
Per Capita Debt:	\$187	\$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:	\$11,921,765	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$719	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,069,997	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,649,452	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$185	\$472	\$312
Per Capita Expenditures:	\$99	\$426	\$290
Operating Income (loss):	\$1,420,545	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	808.89%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$13,342,310	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$805	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Godley Village**

Unit Code: **099/050/32** County: **WILL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$120,733**

Equalized Assessed Valuation: **\$6,577,107**

Population: **716**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$33,715**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$30.162	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$42	\$670	\$454
Revenue Collected During FY 11:	\$148.748	\$229,354	\$114,958
Expenditures During FY 11:	\$104.929	\$213,573	\$105,876
Per Capita Revenue:	\$208	\$579	\$289
Per Capita Expenditures:	\$147	\$555	\$286
Revenues over (under) Expenditures:	\$43.819	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	70.51%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$73.981	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$103	\$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:	\$46.456	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Golconda City**

Unit Code: **076/015/30**

County: **POPE**

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,063,500

Equalized Assessed Valuation:

\$5,140,756

Population:

638

Employees:

Full Time:

7

Part Time:

11

Salaries Paid:

\$140,299

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$621,491	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$974	\$670	\$454
Revenue Collected During FY 11:	\$359,306	\$229,354	\$114,958
Expenditures During FY 11:	\$303,957	\$213,573	\$105,876
Per Capita Revenue:	\$563	\$579	\$289
Per Capita Expenditures:	\$476	\$555	\$286
Revenues over (under) Expenditures:	\$55,349	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	582.50%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1,770,541	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$2,775	\$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:	\$676,840	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$356,996	\$293,596	\$50,972
Per Capita Debt:	\$560	\$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:	\$1,094,949	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,716	\$2,114	\$837
Revenue Collected During FY 11:	\$304,700	\$200,254	\$87,964
Expenditures During FY 11:	\$336,100	\$193,235	\$93,439
Per Capita Revenue:	\$478	\$547	\$216
Per Capita Expenditures:	\$527	\$537	\$232
Operating Income (loss):	-\$31,400	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	370.89%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,246,573	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,954	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Golden Village**

Unit Code: **001/030/32** County: **ADAMS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$188,550**

Equalized Assessed Valuation: **\$5,000,891**

Population: **650**

Employees:

Full Time: **1**

Part Time: **14**

Salaries Paid: **\$49,250**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$186,948	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$288	\$670	\$454
Revenue Collected During FY 11:	\$135,458	\$229,354	\$114,958
Expenditures During FY 11:	\$151,650	\$213,573	\$105,876
Per Capita Revenue:	\$208	\$579	\$289
Per Capita Expenditures:	\$233	\$555	\$286
Revenues over (under) Expenditures:	-\$16,192	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	112.75%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$170,980	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$263	\$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:	\$170,980	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$743,606	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,144	\$2,114	\$837
Revenue Collected During FY 11:	\$111,329	\$200,254	\$87,964
Expenditures During FY 11:	\$118,415	\$193,235	\$93,439
Per Capita Revenue:	\$171	\$547	\$216
Per Capita Expenditures:	\$182	\$537	\$232
Operating Income (loss):	-\$7,086	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	621.79%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$736,296	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,133	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Golden Gate Village**

Unit Code: **096/020/32** County: **WAYNE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$20,530**

Equalized Assessed Valuation: **\$964,544**

Population: **100**

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:	\$14,570	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$146	\$670	\$454
Revenue Collected During FY 11:	\$21,883	\$229,354	\$114,958
Expenditures During FY 11:	\$14,348	\$213,573	\$105,876
Per Capita Revenue:	\$219	\$579	\$289
Per Capita Expenditures:	\$143	\$555	\$286
Revenues over (under) Expenditures:	\$7,535	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	154.07%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$22,106	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$221	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,389	\$3,233	\$
Total Unreserved Funds:	\$19,717	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Golf Village**

Unit Code: **016/220/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,200,252**

Equalized Assessed Valuation: **\$41,870,021**

Population: **500**

Employees:

Full Time: **2**

Part Time: **15**

Salaries Paid: **\$225,265**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$227,589	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$455	\$670	\$454
Revenue Collected During FY 11:	\$645,611	\$229,354	\$114,958
Expenditures During FY 11:	\$705,779	\$213,573	\$105,876
Per Capita Revenue:	\$1,291	\$579	\$289
Per Capita Expenditures:	\$1,412	\$555	\$286
Revenues over (under) Expenditures:	-\$60,168	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	23.72%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$167,421	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$335	\$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:	\$166,022	\$43,930	\$
Total Unrestricted Net Assets:	\$161,371	\$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:	\$2,575,000	\$293,596	\$50,972
Per Capita Debt:	\$5.150	\$798	\$117
General Obligation Debt over EAV:	6.15%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$88,049	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$176	\$2,114	\$837
Revenue Collected During FY 11:	\$148,539	\$200,254	\$87,964
Expenditures During FY 11:	\$131,122	\$193,235	\$93,439
Per Capita Revenue:	\$297	\$547	\$216
Per Capita Expenditures:	\$262	\$537	\$232
Operating Income (loss):	\$17,417	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	80.43%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$105,466	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$211	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Good Hope Village**

Unit Code: 062/030/32

County: MCDONOUGH

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$271,805

Equalized Assessed Valuation:

\$2,721,621

Population:

416

Employees:

Full Time:

1

Part Time:

1

Salaries Paid:

\$53,963

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$309,431	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$744	\$670	\$454
Revenue Collected During FY 11:	\$159,773	\$229,354	\$114,958
Expenditures During FY 11:	\$121,300	\$213,573	\$105,876
Per Capita Revenue:	\$384	\$579	\$289
Per Capita Expenditures:	\$292	\$555	\$286
Revenues over (under) Expenditures:	\$38,473	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	286.81%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$347,904	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$836	\$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:	\$347,904	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$303,638	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$730	\$2,114	\$837
Revenue Collected During FY 11:	\$137,611	\$200,254	\$87,964
Expenditures During FY 11:	\$120,105	\$193,235	\$93,439
Per Capita Revenue:	\$331	\$547	\$216
Per Capita Expenditures:	\$289	\$537	\$232
Operating Income (loss):	\$17,506	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	267.39%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$321,144	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$772	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Goodfield Village**

Unit Code: 102/035/32

County: WOODFORD

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,489,435

Equalized Assessed Valuation:

\$19,206,471

Population:

918

Employees:

Full Time:

2

Part Time:

10

Salaries Paid:

\$168,086

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,747,308	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.903	\$670	\$454
Revenue Collected During FY 11:	\$722,386	\$229,354	\$114,958
Expenditures During FY 11:	\$637,362	\$213,573	\$105,876
Per Capita Revenue:	\$787	\$579	\$289
Per Capita Expenditures:	\$694	\$555	\$286
Revenues over (under) Expenditures:	\$85,024	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	274.50%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1,749,527	\$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:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$998,582	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,495,000	\$293,596	\$50,972
Per Capita Debt:	\$1.629	\$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:	\$1,095,567	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,193	\$2,114	\$837
Revenue Collected During FY 11:	\$304,619	\$200,254	\$87,964
Expenditures During FY 11:	\$379,073	\$193,235	\$93,439
Per Capita Revenue:	\$332	\$547	\$216
Per Capita Expenditures:	\$413	\$537	\$232
Operating Income (loss):	-\$74,454	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	291.22%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,103,918	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,203	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Goreville Village**

Unit Code: 044/025/32

County: JOHNSON

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,116,900

Equalized Assessed Valuation:

\$743,489

Population:

968

Employees:

Full Time:

8

Part Time:

3

Salaries Paid:

\$198,585

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$240.468	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$248	\$670	\$454
Revenue Collected During FY 11:	\$394.612	\$229,354	\$114,958
Expenditures During FY 11:	\$540.684	\$213,573	\$105,876
Per Capita Revenue:	\$408	\$579	\$289
Per Capita Expenditures:	\$559	\$555	\$286
Revenues over (under) Expenditures:	-\$146.072	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	45.94%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$248.365	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$257	\$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:	\$40.302	\$43,930	\$
Total Unrestricted Net Assets:	\$8.063	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$210.178	\$293,596	\$50,972
Per Capita Debt:	\$217	\$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:	\$340,582	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$352	\$2,114	\$837
Revenue Collected During FY 11:	\$311,974	\$200,254	\$87,964
Expenditures During FY 11:	\$355,120	\$193,235	\$93,439
Per Capita Revenue:	\$322	\$547	\$216
Per Capita Expenditures:	\$367	\$537	\$232
Operating Income (loss):	-\$43,146	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	83.76%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$297,436	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$307	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Gorham Village**

Unit Code: 039/040/32 County: JACKSON

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$79,462

Equalized Assessed Valuation: \$989,205

Population: 256

Employees:

Full Time: 1

Part Time: 15

Salaries Paid: \$43,086

Blended Component Units

Number Submitted = 1

Sanitary District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$19,646	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$77	\$670	\$454
Revenue Collected During FY 11:	\$120,822	\$229,354	\$114,958
Expenditures During FY 11:	\$69,598	\$213,573	\$105,876
Per Capita Revenue:	\$472	\$579	\$289
Per Capita Expenditures:	\$272	\$555	\$286
Revenues over (under) Expenditures:	\$51,224	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	114.59%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$79,754	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$312	\$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:	\$16,786	\$43,930	\$
Total Unrestricted Net Assets:	\$62,968	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$372.908	\$293,596	\$50,972
Per Capita Debt:	\$1.457	\$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:	\$1,676,159	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$6,547	\$2,114	\$837
Revenue Collected During FY 11:	\$192,292	\$200,254	\$87,964
Expenditures During FY 11:	\$291,633	\$193,235	\$93,439
Per Capita Revenue:	\$751	\$547	\$216
Per Capita Expenditures:	\$1,139	\$537	\$232
Operating Income (loss):	-\$99,341	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	537.64%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,567,934	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$6,125	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Grafton City**

Unit Code: **042/025/30** County: **JERSEY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,001,991**

Equalized Assessed Valuation: **\$20,658,104**

Population: **672**

Employees:

Full Time: **7**

Part Time: **14**

Salaries Paid: **\$365,979**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$124,841	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$186	\$670	\$454
Revenue Collected During FY 11:	\$544,629	\$229,354	\$114,958
Expenditures During FY 11:	\$724,285	\$213,573	\$105,876
Per Capita Revenue:	\$810	\$579	\$289
Per Capita Expenditures:	\$1,078	\$555	\$286
Revenues over (under) Expenditures:	-\$179,656	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	19.05%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$137,945	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$205	\$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:	\$53,535	\$43,930	\$
Total Unrestricted Net Assets:	\$344,763	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2,782,390	\$293,596	\$50,972
Per Capita Debt:	\$4.140	\$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:	\$5,280,802	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$7,858	\$2,114	\$837
Revenue Collected During FY 11:	\$1,109,929	\$200,254	\$87,964
Expenditures During FY 11:	\$1,349,533	\$193,235	\$93,439
Per Capita Revenue:	\$1,652	\$547	\$216
Per Capita Expenditures:	\$2,008	\$537	\$232
Operating Income (loss):	-\$239,604	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	406.60%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$5,487,204	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$8,165	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Grand Ridge Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,863,900**

Equalized Assessed Valuation: **\$8,895,655**

Population: **560**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$59,809**

Blended Component Units

Number Submitted = **1**

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$783,512	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1,399	\$670	\$454
Revenue Collected During FY 11:	\$213,580	\$229,354	\$114,958
Expenditures During FY 11:	\$194,008	\$213,573	\$105,876
Per Capita Revenue:	\$381	\$579	\$289
Per Capita Expenditures:	\$346	\$555	\$286
Revenues over (under) Expenditures:	\$19,572	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	408.79%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$793,084	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,416	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,492	\$3,233	\$
Total Unreserved Funds:	\$788,592	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$12,288	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$22	\$2,114	\$837
Revenue Collected During FY 11:	\$224,518	\$200,254	\$87,964
Expenditures During FY 11:	\$261,720	\$193,235	\$93,439
Per Capita Revenue:	\$401	\$547	\$216
Per Capita Expenditures:	\$467	\$537	\$232
Operating Income (loss):	-\$37,202	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	-5.70%	415.04%	333.91%
Ending Retained Earnings for FY 11:	-\$14,914	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	-\$27	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Grand Tower City**

Unit Code: **039/045/30** County: **JACKSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$552,943**

Equalized Assessed Valuation: **\$1,632,068**

Population: **707**

Employees:

Full Time: **5**

Part Time: **22**

Salaries Paid: **\$140,165**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$98,375	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$139	\$670	\$454
Revenue Collected During FY 11:	\$177,375	\$229,354	\$114,958
Expenditures During FY 11:	\$231,212	\$213,573	\$105,876
Per Capita Revenue:	\$251	\$579	\$289
Per Capita Expenditures:	\$327	\$555	\$286
Revenues over (under) Expenditures:	-\$53,837	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	28.31%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$65,459	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$93	\$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:	\$57,525	\$43,930	\$
Total Unrestricted Net Assets:	-\$26,894	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$71.449	\$293,596	\$50,972
Per Capita Debt:	\$101	\$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:	\$296,958	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$420	\$2,114	\$837
Revenue Collected During FY 11:	\$268,633	\$200,254	\$87,964
Expenditures During FY 11:	\$321,731	\$193,235	\$93,439
Per Capita Revenue:	\$380	\$547	\$216
Per Capita Expenditures:	\$455	\$537	\$232
Operating Income (loss):	-\$53,098	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	80.22%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$258,079	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$365	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Grandview Village**

Unit Code: **083/050/32** County: **SANGAMON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,146,300**

Equalized Assessed Valuation: **\$10,672,652**

Population: **1,600**

Employees:

Full Time: **5**

Part Time: **15**

Salaries Paid: **\$184,395**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$149,542	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$93	\$520	\$360
Revenue Collected During FY 11:	\$729,834	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$617,248	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$456	\$740	\$584
Per Capita Expenditures:	\$386	\$705	\$560
Revenues over (under) Expenditures:	\$112,586	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	47.86%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$295,438	\$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:	\$100,795	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$262,273	\$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:	\$239.992	\$8,583,251	\$2,594,486
Per Capita Debt:	\$150	\$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:	\$313,466	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$196	\$1,428	\$1,096
Revenue Collected During FY 11:	\$425,117	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$445,170	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$266	\$472	\$312
Per Capita Expenditures:	\$278	\$426	\$290
Operating Income (loss):	-\$20,053	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	58.43%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$260,103	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$163	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Granite City City**

Unit Code: **057/045/30** County: **MADISON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$42,619,000**

Equalized Assessed Valuation: **\$448,709,284**

Population: **29,849**

Employees:

Full Time: **229**

Part Time: **76**

Salaries Paid: **\$14,568,623**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$16,612,999	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$557	\$408	\$344
Revenue Collected During FY 11:	\$31,755,255	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$36,732,573	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,064	\$966	\$915
Per Capita Expenditures:	\$1,231	\$910	\$864
Revenues over (under) Expenditures:	-\$4,977,318	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	32.51%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$11,942,946	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$400	\$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:	\$6,818,391	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$13,585,636	\$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:	\$46.124.512	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.545	\$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:	\$17,411,792	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$583	\$1,281	\$1,058
Revenue Collected During FY 11:	\$6,066,671	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$6,378,886	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$203	\$347	\$255
Per Capita Expenditures:	\$214	\$343	\$253
Operating Income (loss):	-\$312,215	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	268.07%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$17,099,577	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$573	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Grant Park Village**

Unit Code: **046/045/32** County: **KANKAKEE**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$1,227,089**

Equalized Assessed Valuation: **\$25,492,548**

Population: **1,331**

Employees:

Full Time: **8**

Part Time: **10**

Salaries Paid: **\$255,427**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$213.201	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$160	\$520	\$360
Revenue Collected During FY 11:	\$1.068.138	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$807.753	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$803	\$740	\$584
Per Capita Expenditures:	\$607	\$705	\$560
Revenues over (under) Expenditures:	\$260.385	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	58.63%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$473.587	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$356	\$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:	\$373.079	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$54.223	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$251.168	\$8,583,251	\$2,594,486
Per Capita Debt:	\$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:	\$808,978	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$608	\$1,428	\$1,096
Revenue Collected During FY 11:	\$143,652	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$121,508	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$108	\$472	\$312
Per Capita Expenditures:	\$91	\$426	\$290
Operating Income (loss):	\$22,144	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	684.01%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$831,122	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$624	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Grantfork Village**

Unit Code: **057/050/32** County: **MADISON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$689,240**

Equalized Assessed Valuation: **\$5,591,190**

Population: **254**

Employees:

Full Time: **1**

Part Time: **6**

Salaries Paid: **\$61,183**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$54,162	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$213	\$670	\$454
Revenue Collected During FY 11:	\$97,326	\$229,354	\$114,958
Expenditures During FY 11:	\$97,518	\$213,573	\$105,876
Per Capita Revenue:	\$383	\$579	\$289
Per Capita Expenditures:	\$384	\$555	\$286
Revenues over (under) Expenditures:	-\$192	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	65.02%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$63,410	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$250	\$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:	\$55,172	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$1,741,524	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$6,856	\$2,114	\$837
Revenue Collected During FY 11:	\$497,457	\$200,254	\$87,964
Expenditures During FY 11:	\$426,175	\$193,235	\$93,439
Per Capita Revenue:	\$1,958	\$547	\$216
Per Capita Expenditures:	\$1,678	\$537	\$232
Operating Income (loss):	\$71,282	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	423.15%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,803,366	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$7,100	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Granville Village**

Unit Code: **078/010/32** County: **PUTNAM**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,228,600**

Equalized Assessed Valuation: **\$18,698,923**

Population: **1,414**

Employees:

Full Time: **4**

Part Time: **26**

Salaries Paid: **\$262,628**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$153,539	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$109	\$520	\$360
Revenue Collected During FY 11:	\$538,717	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$448,726	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$381	\$740	\$584
Per Capita Expenditures:	\$317	\$705	\$560
Revenues over (under) Expenditures:	\$89,991	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	54.27%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$243,530	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$172	\$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:	\$90,478	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$150,848	\$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:	\$1,072,866	\$8,583,251	\$2,594,486
Per Capita Debt:	\$759	\$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:	\$1,933,669	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,368	\$1,428	\$1,096
Revenue Collected During FY 11:	\$493,903	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$409,528	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$349	\$472	\$312
Per Capita Expenditures:	\$290	\$426	\$290
Operating Income (loss):	\$84,375	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	492.77%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,018,044	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,427	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Grayslake Village**

Unit Code: **049/030/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$63,389,029**

Equalized Assessed Valuation: **\$635,406,264**

Population: **20,957**

Employees:

Full Time: **58**

Part Time: **119**

Salaries Paid: **\$5,492,557**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,537,970	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$312	\$520	\$360
Revenue Collected During FY 11:	\$9,386,780	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$9,337,302	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$448	\$740	\$584
Per Capita Expenditures:	\$446	\$705	\$560
Revenues over (under) Expenditures:	\$49,478	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	76.00%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$7,096,638	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$339	\$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:	\$319,143	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$15,307,632	\$837,156	\$690,850



FISCAL YEAR 2011

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:	\$45,584,675	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,175	\$1,428	\$1,096
Revenue Collected During FY 11:	\$7,504,365	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$7,824,900	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$358	\$472	\$312
Per Capita Expenditures:	\$373	\$426	\$290
Operating Income (loss):	-\$320,535	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	577.11%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$45,158,493	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,155	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Grayville City**

Unit Code: **097/027/30** County: **White**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,902,552**

Equalized Assessed Valuation: **\$9,794,011**

Population: **2,043**

Employees:

Full Time: **14**

Part Time: **14**

Salaries Paid: **\$733,653**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,035,475	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1,975	\$520	\$360
Revenue Collected During FY 11:	\$1,310,936	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,288,806	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$642	\$740	\$584
Per Capita Expenditures:	\$631	\$705	\$560
Revenues over (under) Expenditures:	\$22,130	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	318.37%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,103,124	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$2,008	\$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:	\$436,527	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$331,656	\$837,156	\$690,850



FISCAL YEAR 2011

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:	\$5,759,989	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,819	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,318,935	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,571,003	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$646	\$472	\$312
Per Capita Expenditures:	\$769	\$426	\$290
Operating Income (loss):	-\$252,068	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	350.08%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,499,796	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,692	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Green Oaks Village**

Unit Code: **049/035/32** County: **LAKE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,412,984**

Equalized Assessed Valuation: **\$286,958,625**

Population: **3,572**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$127,740**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,926,475	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1,379	\$520	\$360
Revenue Collected During FY 11:	\$1,160,668	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,045,796	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$325	\$740	\$584
Per Capita Expenditures:	\$573	\$705	\$560
Revenues over (under) Expenditures:	-\$885,128	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	197.54%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,041,347	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,131	\$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:	\$364,280	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,028,088	\$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:	\$5,343,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,496	\$1,301	\$617
General Obligation Debt over EAV:	1.06%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,156,327	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$884	\$1,428	\$1,096
Revenue Collected During FY 11:	\$615,843	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$427,881	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$172	\$472	\$312
Per Capita Expenditures:	\$120	\$426	\$290
Operating Income (loss):	\$187,962	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	781.59%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,344,289	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$936	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Green Valley Village**

Unit Code: **090/035/32**

County: **TAZEWELL**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$361,990

Equalized Assessed Valuation:

\$7,015,560

Population:

696

Employees:

Full Time:

1

Part Time:

15

Salaries Paid:

\$103,920

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$168,451	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$242	\$670	\$454
Revenue Collected During FY 11:	\$188,311	\$229,354	\$114,958
Expenditures During FY 11:	\$186,700	\$213,573	\$105,876
Per Capita Revenue:	\$271	\$579	\$289
Per Capita Expenditures:	\$268	\$555	\$286
Revenues over (under) Expenditures:	\$1,611	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	91.09%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$170,062	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$244	\$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:	\$41,296	\$43,930	\$
Total Unrestricted Net Assets:	\$128,766	\$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:	\$145.000	\$293,596	\$50,972
Per Capita Debt:	\$208	\$798	\$117
General Obligation Debt over EAV:	2.07%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,167,349	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,677	\$2,114	\$837
Revenue Collected During FY 11:	\$120,539	\$200,254	\$87,964
Expenditures During FY 11:	\$150,718	\$193,235	\$93,439
Per Capita Revenue:	\$173	\$547	\$216
Per Capita Expenditures:	\$217	\$537	\$232
Operating Income (loss):	-\$30,179	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	754.50%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,137,170	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,634	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Greenfield City**

Unit Code: **031/020/30** County: **GREENE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,032,375**

Equalized Assessed Valuation: **\$7,660,035**

Population: **1,067**

Employees:

Full Time: **6**

Part Time: **14**

Salaries Paid: **\$275,901**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$780.671	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$732	\$520	\$360
Revenue Collected During FY 11:	\$577.757	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$524.756	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$541	\$740	\$584
Per Capita Expenditures:	\$492	\$705	\$560
Revenues over (under) Expenditures:	\$53.001	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	165.70%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$869.538	\$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:	\$13.014	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$867.929	\$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:	\$1,013,061	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$949	\$1,428	\$1,096
Revenue Collected During FY 11:	\$201,349	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$179,543	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$189	\$472	\$312
Per Capita Expenditures:	\$168	\$426	\$290
Operating Income (loss):	\$21,806	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	556.41%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$999,001	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$936	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Greenup Village**

Unit Code: **018/010/32** County: **CUMBERLAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,935,040**

Equalized Assessed Valuation: **\$14,222,312**

Population: **1,532**

Employees:

Full Time: **21**

Part Time: **9**

Salaries Paid: **\$503,216**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$965.768	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$630	\$520	\$360
Revenue Collected During FY 11:	\$780.103	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$636.501	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$509	\$740	\$584
Per Capita Expenditures:	\$415	\$705	\$560
Revenues over (under) Expenditures:	\$143.602	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	174.29%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1.109.370	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$724	\$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:	\$568.856	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$851.439	\$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:	\$580.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$379	\$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:	\$6,076,926	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,967	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,784,750	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,543,525	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,818	\$472	\$312
Per Capita Expenditures:	\$1,660	\$426	\$290
Operating Income (loss):	\$241,225	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	248.40%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,318,151	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,124	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Greenview Village**

Unit Code: **065/015/32**

County: **MENARD**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$422,769**

Equalized Assessed Valuation: **\$7,433,156**

Population: **778**

Employees:

Full Time: **3**

Part Time: **10**

Salaries Paid: **\$148,187**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$465.069	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$598	\$670	\$454
Revenue Collected During FY 11:	\$222.989	\$229,354	\$114,958
Expenditures During FY 11:	\$243.946	\$213,573	\$105,876
Per Capita Revenue:	\$287	\$579	\$289
Per Capita Expenditures:	\$314	\$555	\$286
Revenues over (under) Expenditures:	-\$20.957	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	170.12%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$415.006	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$533	\$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:	\$106.417	\$43,930	\$
Total Unrestricted Net Assets:	\$63.668	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$368,028	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$473	\$2,114	\$837
Revenue Collected During FY 11:	\$108,465	\$200,254	\$87,964
Expenditures During FY 11:	\$139,448	\$193,235	\$93,439
Per Capita Revenue:	\$139	\$547	\$216
Per Capita Expenditures:	\$179	\$537	\$232
Operating Income (loss):	-\$30,983	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	262.57%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$366,151	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$471	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Greenville City**

Unit Code: **003/010/30** County: **BOND**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,490,858**

Equalized Assessed Valuation: **\$58,210,136**

Population: **7,284**

Employees:

Full Time: **43**

Part Time: **18**

Salaries Paid: **\$2,032,611**

Blended Component Units

Number Submitted = 1
Greenville Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,973,325	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$408	\$520	\$360
Revenue Collected During FY 11:	\$3,924,866	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,720,139	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$539	\$740	\$584
Per Capita Expenditures:	\$511	\$705	\$560
Revenues over (under) Expenditures:	\$204,727	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	77.83%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,895,410	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$398	\$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:	\$645,611	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,838,299	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$6,312,690	\$8,583,251	\$2,594,486
Per Capita Debt:	\$867	\$1,301	\$617
General Obligation Debt over EAV:	4.71%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$11,920,368	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,637	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,240,557	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,826,786	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$445	\$472	\$312
Per Capita Expenditures:	\$388	\$426	\$290
Operating Income (loss):	\$413,771	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	436.13%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$12,328,527	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,693	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Gridley Village**

Unit Code: **064/065/32** County: **MCLEAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,023,960**

Equalized Assessed Valuation: **\$20,183,010**

Population: **1,432**

Employees:

Full Time: **2**

Part Time: **29**

Salaries Paid: **\$174,247**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$564.373	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$394	\$520	\$360
Revenue Collected During FY 11:	\$526.159	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$481.153	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$367	\$740	\$584
Per Capita Expenditures:	\$336	\$705	\$560
Revenues over (under) Expenditures:	\$45.006	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	124.63%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$599.637	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$419	\$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:	\$99.516	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$500.121	\$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:	\$1,050,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$733	\$1,301	\$617
General Obligation Debt over EAV:	5.20%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,551,496	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,083	\$1,428	\$1,096
Revenue Collected During FY 11:	\$480,717	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$410,965	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$336	\$472	\$312
Per Capita Expenditures:	\$287	\$426	\$290
Operating Income (loss):	\$69,752	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	396.87%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,630,990	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,139	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Griggsville City**

Unit Code: **075/035/30** County: **PIKE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$550,950**

Equalized Assessed Valuation: **\$6,854,281**

Population: **1,300**

Employees:

Full Time: **5**

Part Time: **10**

Salaries Paid: **\$160,301**

Blended Component Units

Number Submitted = 1
Griggsville Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$287.881	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$221	\$520	\$360
Revenue Collected During FY 11:	\$534.754	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$436.098	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$411	\$740	\$584
Per Capita Expenditures:	\$335	\$705	\$560
Revenues over (under) Expenditures:	\$98.656	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	81.82%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$356.796	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$274	\$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:	\$57.249	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$299.547	\$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:	\$122.500	\$8,583,251	\$2,594,486
Per Capita Debt:	\$94	\$1,301	\$617
General Obligation Debt over EAV:	1.79%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,763,248	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,356	\$1,428	\$1,096
Revenue Collected During FY 11:	\$282,799	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$320,288	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$218	\$472	\$312
Per Capita Expenditures:	\$246	\$426	\$290
Operating Income (loss):	-\$37,489	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	630.95%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,020,858	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,555	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Gurnee Village**

Unit Code: **049/040/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$45,109,020**

Equalized Assessed Valuation: **\$1,274,215,905**

Population: **31,295**

Employees:

Full Time:	210
Part Time:	44
Salaries Paid:	\$17,548,077

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:	\$27,465,588	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$878	\$408	\$344
Revenue Collected During FY 11:	\$35,197,828	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$31,812,535	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,125	\$966	\$915
Per Capita Expenditures:	\$1,017	\$910	\$864
Revenues over (under) Expenditures:	\$3,385,293	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	86.10%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$27,391,615	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$875	\$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:	\$4,430,649	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$27,058,294	\$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:	\$8,858,589	\$80,093,952	\$52,112,479
Per Capita Debt:	\$283	\$1,447	\$1,211
General Obligation Debt over EAV:	0.56%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$65,167,968	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$2,082	\$1,281	\$1,058
Revenue Collected During FY 11:	\$6,771,882	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$7,939,707	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$216	\$347	\$255
Per Capita Expenditures:	\$254	\$343	\$253
Operating Income (loss):	-\$1,167,825	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	812.87%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$64,539,743	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$2,062	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hainesville Village**

Unit Code: **049/045/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,698,542**

Equalized Assessed Valuation: **\$85,623,172**

Population: **3,597**

Employees:

Full Time: **6**

Part Time: **26**

Salaries Paid: **\$407,580**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,619,186	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$728	\$520	\$360
Revenue Collected During FY 11:	\$1,641,715	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$825,377	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$456	\$740	\$584
Per Capita Expenditures:	\$229	\$705	\$560
Revenues over (under) Expenditures:	\$816,338	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	399.13%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,294,324	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$916	\$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:	\$293,408	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,552,109	\$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:	\$583.528	\$8,583,251	\$2,594,486
Per Capita Debt:	\$162	\$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:	\$12,177,261	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,385	\$1,428	\$1,096
Revenue Collected During FY 11:	\$885,019	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,132,752	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$246	\$472	\$312
Per Capita Expenditures:	\$315	\$426	\$290
Operating Income (loss):	-\$247,733	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1065.61%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$12,070,728	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,356	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hamburg Village**

Unit Code: **007/020/32** County: **CALHOUN**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$50,333**

Equalized Assessed Valuation: **\$1,215,980**

Population: **140**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$4,450**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$66.844	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$477	\$670	\$454
Revenue Collected During FY 11:	\$30.988	\$229,354	\$114,958
Expenditures During FY 11:	\$28.156	\$213,573	\$105,876
Per Capita Revenue:	\$221	\$579	\$289
Per Capita Expenditures:	\$201	\$555	\$286
Revenues over (under) Expenditures:	\$2.832	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	247.46%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$69.676	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$498	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$14.583	\$3,233	\$
Total Unreserved Funds:	\$55.093	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hamel Village**

Unit Code: **057/055/32** County: **MADISON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,309,855**

Equalized Assessed Valuation: **\$18,763,440**

Population: **816**

Employees:

Full Time: **4**

Part Time: **6**

Salaries Paid: **\$222,855**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$464,310	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$569	\$670	\$454
Revenue Collected During FY 11:	\$489,255	\$229,354	\$114,958
Expenditures During FY 11:	\$461,655	\$213,573	\$105,876
Per Capita Revenue:	\$600	\$579	\$289
Per Capita Expenditures:	\$566	\$555	\$286
Revenues over (under) Expenditures:	\$27,600	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	109.15%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$503,910	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$618	\$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:	\$131,146	\$43,930	\$
Total Unrestricted Net Assets:	\$367,555	\$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:	\$1,289,259	\$293,596	\$50,972
Per Capita Debt:	\$1,580	\$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:	\$1,419,119	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,739	\$2,114	\$837
Revenue Collected During FY 11:	\$786,858	\$200,254	\$87,964
Expenditures During FY 11:	\$352,007	\$193,235	\$93,439
Per Capita Revenue:	\$964	\$547	\$216
Per Capita Expenditures:	\$431	\$537	\$232
Operating Income (loss):	\$434,851	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	523.28%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,841,970	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,257	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hamilton City**

Unit Code: **034/050/30** County: **HANCOCK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,603,600**

Equalized Assessed Valuation: **\$41,036,562**

Population: **2,728**

Employees:

Full Time: **13**

Part Time: **53**

Salaries Paid: **\$587,201**

Blended Component Units

Number Submitted = 1

Hamilton Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$755.845	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$277	\$520	\$360
Revenue Collected During FY 11:	\$1.104.775	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.029.774	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$405	\$740	\$584
Per Capita Expenditures:	\$377	\$705	\$560
Revenues over (under) Expenditures:	\$75.001	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	81.31%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$837.346	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$307	\$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:	\$105.725	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$731.621	\$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:	\$2.632.466	\$8,583,251	\$2,594,486
Per Capita Debt:	\$965	\$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:	\$3,385,547	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,241	\$1,428	\$1,096
Revenue Collected During FY 11:	\$879,904	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$728,498	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$323	\$472	\$312
Per Capita Expenditures:	\$267	\$426	\$290
Operating Income (loss):	\$151,406	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	533.56%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,886,953	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,425	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hammond Village**

Unit Code: **074/035/32** County: **PIATT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$557,400**

Equalized Assessed Valuation: **\$4,375,853**

Population: **508**

Employees:

Full Time: **3**

Part Time: **12**

Salaries Paid: **\$71,948**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$131,348	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$259	\$670	\$454
Revenue Collected During FY 11:	\$133,483	\$229,354	\$114,958
Expenditures During FY 11:	\$144,537	\$213,573	\$105,876
Per Capita Revenue:	\$263	\$579	\$289
Per Capita Expenditures:	\$285	\$555	\$286
Revenues over (under) Expenditures:	-\$11,054	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	83.95%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$121,337	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$239	\$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:	\$60,401	\$43,930	\$
Total Unrestricted Net Assets:	\$60,936	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$101,272	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$199	\$2,114	\$837
Revenue Collected During FY 11:	\$116,649	\$200,254	\$87,964
Expenditures During FY 11:	\$114,968	\$193,235	\$93,439
Per Capita Revenue:	\$230	\$547	\$216
Per Capita Expenditures:	\$226	\$537	\$232
Operating Income (loss):	\$1,681	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	88.64%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$101,910	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$201	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hampshire Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,277,144**

Equalized Assessed Valuation: **\$180,785,131**

Population: **5,563**

Employees:

Full Time: **22**

Part Time: **24**

Salaries Paid: **\$1,214,311**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,166,431	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$389	\$520	\$360
Revenue Collected During FY 11:	\$2,597,805	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,909,213	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$467	\$740	\$584
Per Capita Expenditures:	\$523	\$705	\$560
Revenues over (under) Expenditures:	-\$311,408	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	63.94%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,860,019	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$334	\$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:	\$5,026,681	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$416,773	\$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:	\$8,258,700	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.485	\$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:	\$18,189,850	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,270	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,829,923	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,566,637	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$329	\$472	\$312
Per Capita Expenditures:	\$461	\$426	\$290
Operating Income (loss):	-\$736,714	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	2071.59%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$53,170,237	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$9,558	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hampton Village**

Unit Code: **081/035/32** County: **ROCK ISLAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,569,292**

Equalized Assessed Valuation: **\$19,162,155**

Population: **1,863**

Employees:

Full Time: **7**

Part Time: **20**

Salaries Paid: **\$339,334**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,100,871	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$591	\$520	\$360
Revenue Collected During FY 11:	\$2,052,305	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,972,658	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,102	\$740	\$584
Per Capita Expenditures:	\$1,059	\$705	\$560
Revenues over (under) Expenditures:	\$79,647	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	59.41%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,171,868	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$629	\$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:	\$597,310	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$567,014	\$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:	\$461.968	\$8,583,251	\$2,594,486
Per Capita Debt:	\$248	\$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:	\$534,545	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$287	\$1,428	\$1,096
Revenue Collected During FY 11:	\$544,865	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$543,449	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$292	\$472	\$312
Per Capita Expenditures:	\$292	\$426	\$290
Operating Income (loss):	\$1,416	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	101.78%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$553,111	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$297	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hanaford Village**

Unit Code: 028/030/32

County: FRANKLIN

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$290,824

Equalized Assessed Valuation:

\$817,151

Population:

327

Employees:

Full Time:

3

Part Time:

12

Salaries Paid:

\$39,328

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$54.278	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$166	\$670	\$454
Revenue Collected During FY 11:	\$56.867	\$229,354	\$114,958
Expenditures During FY 11:	\$49.812	\$213,573	\$105,876
Per Capita Revenue:	\$174	\$579	\$289
Per Capita Expenditures:	\$152	\$555	\$286
Revenues over (under) Expenditures:	\$7.055	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	123.13%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$61.333	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$188	\$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:	\$61.333	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$266.046	\$293,596	\$50,972
Per Capita Debt:	\$814	\$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:	\$747,657	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,286	\$2,114	\$837
Revenue Collected During FY 11:	\$160,272	\$200,254	\$87,964
Expenditures During FY 11:	\$221,445	\$193,235	\$93,439
Per Capita Revenue:	\$490	\$547	\$216
Per Capita Expenditures:	\$677	\$537	\$232
Operating Income (loss):	-\$61,173	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	310.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$686,484	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,099	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hanna City Village**

Unit Code: **072/045/32** County: **PEORIA**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,107,852**

Equalized Assessed Valuation: **\$16,215,548**

Population: **1,225**

Employees:

Full Time: **3**

Part Time: **14**

Salaries Paid: **\$167,398**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$367.227	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$300	\$520	\$360
Revenue Collected During FY 11:	\$345.898	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$301.321	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$282	\$740	\$584
Per Capita Expenditures:	\$246	\$705	\$560
Revenues over (under) Expenditures:	\$44.577	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	120.07%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$361.804	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$295	\$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:	\$88.059	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$273.744	\$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:	\$208.912	\$8,583,251	\$2,594,486
Per Capita Debt:	\$171	\$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:	\$1,333,140	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,088	\$1,428	\$1,096
Revenue Collected During FY 11:	\$476,379	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$430,612	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$389	\$472	\$312
Per Capita Expenditures:	\$352	\$426	\$290
Operating Income (loss):	\$45,767	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	331.83%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,428,907	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,166	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hanover Village**

Unit Code: **043/030/32** County: **JO DAVIESS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,124,922**

Equalized Assessed Valuation: **\$7,436,342**

Population: **936**

Employees:

Full Time: **5**

Part Time: **6**

Salaries Paid: **\$213,562**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$322.995	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$345	\$670	\$454
Revenue Collected During FY 11:	\$337.249	\$229,354	\$114,958
Expenditures During FY 11:	\$543.683	\$213,573	\$105,876
Per Capita Revenue:	\$360	\$579	\$289
Per Capita Expenditures:	\$581	\$555	\$286
Revenues over (under) Expenditures:	-\$206.434	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	60.21%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$327.378	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$350	\$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:	\$78.047	\$43,930	\$
Total Unrestricted Net Assets:	\$257.227	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,240,000	\$293,596	\$50,972
Per Capita Debt:	\$1.325	\$798	\$117
General Obligation Debt over EAV:	16.67%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,672,607	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,787	\$2,114	\$837
Revenue Collected During FY 11:	\$1,281,452	\$200,254	\$87,964
Expenditures During FY 11:	\$715,522	\$193,235	\$93,439
Per Capita Revenue:	\$1,369	\$547	\$216
Per Capita Expenditures:	\$764	\$537	\$232
Operating Income (loss):	\$565,930	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	283.39%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,027,720	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,166	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Hanover Park Village**

Unit Code: **016/225/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$64,125,305**

Equalized Assessed Valuation: **\$743,653,328**

Population: **37,973**

Employees:

Full Time:	193
Part Time:	43
Salaries Paid:	\$14,729,680

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:	\$11,951,897	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$315	\$408	\$344
Revenue Collected During FY 11:	\$27,418,327	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$26,204,206	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$722	\$966	\$915
Per Capita Expenditures:	\$690	\$910	\$864
Revenues over (under) Expenditures:	\$1,214,121	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	46.47%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$12,177,642	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$321	\$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:	\$13,664,072	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$13,059,714	\$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:	\$26,751,027	\$80,093,952	\$52,112,479
Per Capita Debt:	\$704	\$1,447	\$1,211
General Obligation Debt over EAV:	3.11%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$30,050,999	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$791	\$1,281	\$1,058
Revenue Collected During FY 11:	\$8,364,256	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$8,458,606	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$220	\$347	\$255
Per Capita Expenditures:	\$223	\$343	\$253
Operating Income (loss):	-\$94,350	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	352.23%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$29,793,430	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$785	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hardin Village**

Unit Code: **007/025/32** County: **CALHOUN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$524,200**

Equalized Assessed Valuation: **\$12,183,979**

Population: **917**

Employees:

Full Time: **5**

Part Time: **11**

Salaries Paid: **\$174,063**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,292,702	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1,410	\$670	\$454
Revenue Collected During FY 11:	\$346,969	\$229,354	\$114,958
Expenditures During FY 11:	\$321,383	\$213,573	\$105,876
Per Capita Revenue:	\$378	\$579	\$289
Per Capita Expenditures:	\$350	\$555	\$286
Revenues over (under) Expenditures:	\$25,586	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	410.19%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1,318,288	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,438	\$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:	\$1,318,288	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,363,866	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,578	\$2,114	\$837
Revenue Collected During FY 11:	\$141,803	\$200,254	\$87,964
Expenditures During FY 11:	\$168,923	\$193,235	\$93,439
Per Capita Revenue:	\$155	\$547	\$216
Per Capita Expenditures:	\$184	\$537	\$232
Operating Income (loss):	-\$27,120	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1383.32%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,336,746	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,548	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Harrisburg City**

Unit Code: **082/025/30** County: **SALINE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,585,144**

Equalized Assessed Valuation: **\$65,875,164**

Population: **9,017**

Employees:

Full Time: **56**

Part Time: **14**

Salaries Paid: **\$3,033,407**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,871,441	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$540	\$520	\$360
Revenue Collected During FY 11:	\$6,231,173	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,486,961	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$691	\$740	\$584
Per Capita Expenditures:	\$609	\$705	\$560
Revenues over (under) Expenditures:	\$744,212	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	102.35%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,615,653	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$623	\$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:	\$2,317,023	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,406,925	\$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:	\$3,474,520	\$8,583,251	\$2,594,486
Per Capita Debt:	\$385	\$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:	\$10,502,185	\$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:	\$3,613,921	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,660,534	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$401	\$472	\$312
Per Capita Expenditures:	\$406	\$426	\$290
Operating Income (loss):	-\$46,613	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	285.63%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$10,455,572	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,160	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Harristown Village**

Unit Code: **055/030/32** County: **MACON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,296,857**

Equalized Assessed Valuation: **\$18,816,000**

Population: **1,338**

Employees:

Full Time: **2**

Part Time: **6**

Salaries Paid: **\$117,484**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,083,538	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$810	\$520	\$360
Revenue Collected During FY 11:	\$647,991	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$323,371	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$484	\$740	\$584
Per Capita Expenditures:	\$242	\$705	\$560
Revenues over (under) Expenditures:	\$324,620	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	420.24%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,358,929	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,016	\$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:	\$1,358,929	\$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:	\$355.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$265	\$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:	\$1,823,414	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,363	\$1,428	\$1,096
Revenue Collected During FY 11:	\$244,590	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$313,615	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$183	\$472	\$312
Per Capita Expenditures:	\$234	\$426	\$290
Operating Income (loss):	-\$69,025	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	575.11%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,803,618	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,348	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hartford Village**

Unit Code: **057/060/32** County: **MADISON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,524,800**

Equalized Assessed Valuation: **\$41,512,124**

Population: **1,596**

Employees:

Full Time: **14**

Part Time: **50**

Salaries Paid: **\$1,024,015**

Blended Component Units

Number Submitted = 1
Hartford Volunteer Fire Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,973,977	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.863	\$520	\$360
Revenue Collected During FY 11:	\$4,215,723	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,773,552	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$2.641	\$740	\$584
Per Capita Expenditures:	\$1.738	\$705	\$560
Revenues over (under) Expenditures:	\$1,442,171	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	158.09%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,384,832	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$2,747	\$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:	\$129,020	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,055,018	\$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:	\$200.794	\$8,583,251	\$2,594,486
Per Capita Debt:	\$126	\$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:	\$4,450,940	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,789	\$1,428	\$1,096
Revenue Collected During FY 11:	\$737,000	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$732,258	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$462	\$472	\$312
Per Capita Expenditures:	\$459	\$426	\$290
Operating Income (loss):	\$4,742	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	608.49%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,455,682	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,792	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Harvard City**

Unit Code: **063/040/30**

County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,671,617**

Equalized Assessed Valuation: **\$143,804,771**

Population: **10,000**

Employees:

Full Time: **48**

Part Time: **49**

Salaries Paid: **\$3,464,268**

Blended Component Units

Number Submitted = **1**

Harvard Diggins Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,484,465	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$248	\$520	\$360
Revenue Collected During FY 11:	\$7,155,994	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6,033,750	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$716	\$740	\$584
Per Capita Expenditures:	\$603	\$705	\$560
Revenues over (under) Expenditures:	\$1,122,244	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	74.70%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,507,353	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$451	\$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:	\$1,284,214	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,837,859	\$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:	\$15,150,102	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.515	\$1,301	\$617
General Obligation Debt over EAV:	7.04%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,177,329	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$618	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,160,095	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,185,020	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$216	\$472	\$312
Per Capita Expenditures:	\$219	\$426	\$290
Operating Income (loss):	-\$24,925	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	283.50%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,194,570	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$619	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Harvel Village**

Unit Code: **068/040/32** County: **MONTGOME**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$232,210**

Equalized Assessed Valuation: **\$1,817,679**

Population: **223**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$34,532**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$259,998	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.166	\$670	\$454
Revenue Collected During FY 11:	\$119,501	\$229,354	\$114,958
Expenditures During FY 11:	\$108,101	\$213,573	\$105,876
Per Capita Revenue:	\$536	\$579	\$289
Per Capita Expenditures:	\$485	\$555	\$286
Revenues over (under) Expenditures:	\$11,400	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	251.06%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$271,398	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,217	\$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:	\$42,344	\$43,930	\$
Total Unrestricted Net Assets:	\$229,054	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$173,815	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$779	\$2,114	\$837
Revenue Collected During FY 11:	\$33,319	\$200,254	\$87,964
Expenditures During FY 11:	\$34,008	\$193,235	\$93,439
Per Capita Revenue:	\$149	\$547	\$216
Per Capita Expenditures:	\$153	\$537	\$232
Operating Income (loss):	-\$689	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	509.07%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$173,126	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$776	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Harwood Heights Village**

Unit Code: **016/235/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,093,487**

Equalized Assessed Valuation: **\$290,821,216**

Population: **8,612**

Employees:

Full Time: **43**

Part Time: **9**

Salaries Paid: **\$3,418,322**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,808,081	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$210	\$520	\$360
Revenue Collected During FY 11:	\$7,671,694	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7,096,373	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$891	\$740	\$584
Per Capita Expenditures:	\$824	\$705	\$560
Revenues over (under) Expenditures:	\$575,321	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	49.42%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,506,921	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$407	\$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:	\$2,139,396	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$1,048,258	\$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:	\$8,322,809	\$8,583,251	\$2,594,486
Per Capita Debt:	\$966	\$1,301	\$617
General Obligation Debt over EAV:	1.81%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,336,058	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$271	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,381,364	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,320,134	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$160	\$472	\$312
Per Capita Expenditures:	\$153	\$426	\$290
Operating Income (loss):	\$61,230	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	181.59%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,397,288	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$278	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Havana City**

Unit Code: **060/025/30** County: **MASON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,853,785**

Equalized Assessed Valuation: **\$31,032,760**

Population: **3,301**

Employees:

Full Time: **31**

Part Time: **20**

Salaries Paid: **\$1,109,358**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,062,525	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1,231	\$520	\$360
Revenue Collected During FY 11:	\$3,235,346	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,529,931	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$980	\$740	\$584
Per Capita Expenditures:	\$766	\$705	\$560
Revenues over (under) Expenditures:	\$705,415	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	179.82%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,549,251	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,378	\$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:	\$2,028,926	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,477,047	\$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:	\$2,018,705	\$8,583,251	\$2,594,486
Per Capita Debt:	\$612	\$1,301	\$617
General Obligation Debt over EAV:	6.03%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$7,279,772	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,205	\$1,428	\$1,096
Revenue Collected During FY 11:	\$918,352	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$955,177	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$278	\$472	\$312
Per Capita Expenditures:	\$289	\$426	\$290
Operating Income (loss):	-\$36,825	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	769.25%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$7,347,711	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,226	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hawthorn Woods Village**

Unit Code: **049/050/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,884,110**

Equalized Assessed Valuation: **\$484,929,860**

Population: **7,663**

Employees:

Full Time: **22**

Part Time: **64**

Salaries Paid: **\$1,830,672**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,470,239	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$192	\$520	\$360
Revenue Collected During FY 11:	\$5,826,888	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,251,110	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$760	\$740	\$584
Per Capita Expenditures:	\$555	\$705	\$560
Revenues over (under) Expenditures:	\$1,575,778	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	65.87%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,800,234	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$365	\$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:	\$947,427	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,458,953	\$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:	\$2,956,673	\$8,583,251	\$2,594,486
Per Capita Debt:	\$386	\$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:	\$2,553,010	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$333	\$1,428	\$1,096
Revenue Collected During FY 11:	\$239,267	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$560,021	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$31	\$472	\$312
Per Capita Expenditures:	\$73	\$426	\$290
Operating Income (loss):	-\$320,754	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	442.49%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,478,039	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$323	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hazel Crest Village**

Unit Code: **016/240/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,270,875**

Equalized Assessed Valuation: **\$217,567,030**

Population: **14,100**

Employees:

Full Time: **77**

Part Time: **12**

Salaries Paid: **\$6,019,104**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,049,007	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$287	\$520	\$360
Revenue Collected During FY 11:	\$11,939,099	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$12,282,337	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$847	\$740	\$584
Per Capita Expenditures:	\$871	\$705	\$560
Revenues over (under) Expenditures:	-\$343,238	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	30.17%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,705,769	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$263	\$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:	\$537,937	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$5,593,685	\$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:	\$5,352,806	\$8,583,251	\$2,594,486
Per Capita Debt:	\$380	\$1,301	\$617
General Obligation Debt over EAV:	0.90%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,753,771	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$195	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,941,749	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,890,702	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$209	\$472	\$312
Per Capita Expenditures:	\$205	\$426	\$290
Operating Income (loss):	\$51,047	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	97.03%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,804,818	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$199	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hebron Village**

Unit Code: **063/045/32** County: **MCHENRY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,022,770**

Equalized Assessed Valuation: **\$32,457,856**

Population: **1,038**

Employees:

Full Time: **7**

Part Time: **17**

Salaries Paid: **\$414,381**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$38,665	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$37	\$520	\$360
Revenue Collected During FY 11:	\$572,299	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$606,740	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$551	\$740	\$584
Per Capita Expenditures:	\$585	\$705	\$560
Revenues over (under) Expenditures:	-\$34,441	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	10.34%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$62,718	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$60	\$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:	\$61,398	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$10,037	\$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:	\$4,550,983	\$8,583,251	\$2,594,486
Per Capita Debt:	\$4.384	\$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:	\$1,627,933	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,568	\$1,428	\$1,096
Revenue Collected During FY 11:	\$320,726	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$708,183	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$309	\$472	\$312
Per Capita Expenditures:	\$682	\$426	\$290
Operating Income (loss):	-\$387,457	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	163.60%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,158,570	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,116	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hecker Village**

Unit Code: **067/020/32** County: **MONROE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$130,591**

Equalized Assessed Valuation: **\$5,917,040**

Population: **491**

Employees:

Full Time: **12**

Part Time:

Salaries Paid: **\$21,515**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$372,743	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$759	\$670	\$454
Revenue Collected During FY 11:	\$158,999	\$229,354	\$114,958
Expenditures During FY 11:	\$98,573	\$213,573	\$105,876
Per Capita Revenue:	\$324	\$579	\$289
Per Capita Expenditures:	\$201	\$555	\$286
Revenues over (under) Expenditures:	\$60,426	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	439.44%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$433,169	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$882	\$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:	\$433,169	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$124,560	\$293,596	\$50,972
Per Capita Debt:	\$254	\$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:	\$1,042,764	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,124	\$2,114	\$837
Revenue Collected During FY 11:	\$129,671	\$200,254	\$87,964
Expenditures During FY 11:	\$141,605	\$193,235	\$93,439
Per Capita Revenue:	\$264	\$547	\$216
Per Capita Expenditures:	\$288	\$537	\$232
Operating Income (loss):	-\$11,934	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	727.96%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,030,830	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,099	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Henderson Village**

Unit Code: **048/030/32** County: **KNOX**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$347,300**

Equalized Assessed Valuation: **\$2,555,269**

Population: **293**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$10,602**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$263,276	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$899	\$670	\$454
Revenue Collected During FY 11:	\$65,000	\$229,354	\$114,958
Expenditures During FY 11:	\$51,063	\$213,573	\$105,876
Per Capita Revenue:	\$222	\$579	\$289
Per Capita Expenditures:	\$174	\$555	\$286
Revenues over (under) Expenditures:	\$13,937	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	542.88%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$277,213	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$946	\$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:	\$21,513	\$43,930	\$
Total Unrestricted Net Assets:	\$255,700	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$107.397

Averages

\$293,596

Medians

\$50,972

Per Capita Debt:

\$367

\$798

\$117

General Obligation Debt over EAV:

0.00%

0.39%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$204,609

\$750,381

\$373,337

Per Capita Beginning Retained Earnings for FY 11:

\$698

\$2,114

\$837

Revenue Collected During FY 11:

\$46,610

\$200,254

\$87,964

Expenditures During FY 11:

\$38,419

\$193,235

\$93,439

Per Capita Revenue:

\$159

\$547

\$216

Per Capita Expenditures:

\$131

\$537

\$232

Operating Income (loss):

\$8,191

\$7,018

\$

Ratio of Retained Earnings to Expenditures:

553.89%

415.04%

333.91%

Ending Retained Earnings for FY 11:

\$212,800

\$774,337

\$391,645

Per Capita Ending Retained Earnings:

\$726

\$2,170

\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Henning Village**

Unit Code: **092/050/32**

County: **VERMILION**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$56,375**

Equalized Assessed Valuation: **\$**

Population: **241**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$856,431**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$21,574	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$90	\$670	\$454
Revenue Collected During FY 11:	\$44,656	\$229,354	\$114,958
Expenditures During FY 11:	\$30,899	\$213,573	\$105,876
Per Capita Revenue:	\$185	\$579	\$289
Per Capita Expenditures:	\$128	\$555	\$286
Revenues over (under) Expenditures:	\$13,757	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	114.34%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$35,331	\$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:	\$	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Henry City**

Unit Code: **059/010/30**

County: **MARSHALL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,232,738**

Equalized Assessed Valuation: **\$34,746,131**

Population: **2,464**

Employees:

Full Time: **10**

Part Time: **29**

Salaries Paid: **\$482,251**

Blended Component Units

Number Submitted = **1**

Debt Service

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$162.897	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$66	\$520	\$360
Revenue Collected During FY 11:	\$1.037.444	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$782.322	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$421	\$740	\$584
Per Capita Expenditures:	\$318	\$705	\$560
Revenues over (under) Expenditures:	\$255.122	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	52.28%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$409.019	\$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:	\$393.539	\$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:	\$3,328,417	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.351	\$1,301	\$617
General Obligation Debt over EAV:	0.25%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$7,931,657	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,219	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,070,015	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$770,026	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$434	\$472	\$312
Per Capita Expenditures:	\$313	\$426	\$290
Operating Income (loss):	\$299,989	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1070.18%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,240,646	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,344	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Herrick Village**

Unit Code: **086/020/32** County: **SHELBY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$557,800**

Equalized Assessed Valuation: **\$1,227,666**

Population: **436**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$61,985**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$46,568	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$107	\$670	\$454
Revenue Collected During FY 11:	\$153,501	\$229,354	\$114,958
Expenditures During FY 11:	\$155,112	\$213,573	\$105,876
Per Capita Revenue:	\$352	\$579	\$289
Per Capita Expenditures:	\$356	\$555	\$286
Revenues over (under) Expenditures:	-\$1,611	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	28.98%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$44,957	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$103	\$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:	\$44,957	\$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:	\$247.500	\$293,596	\$50,972
Per Capita Debt:	\$568	\$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:	\$1,714,173	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,932	\$2,114	\$837
Revenue Collected During FY 11:	\$110,478	\$200,254	\$87,964
Expenditures During FY 11:	\$175,774	\$193,235	\$93,439
Per Capita Revenue:	\$253	\$547	\$216
Per Capita Expenditures:	\$403	\$537	\$232
Operating Income (loss):	-\$65,296	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	938.07%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,648,877	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,782	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Herrin City**

Unit Code: **100/050/30** County: **WILLIAMSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,618,401**

Equalized Assessed Valuation: **\$125,610,389**

Population: **11,000**

Employees:

Full Time: **76**

Part Time: **29**

Salaries Paid: **\$4,505,699**

Blended Component Units

Number Submitted = 2

CIVIC CENTER

LIBRARY

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6.462.807	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$588	\$520	\$360
Revenue Collected During FY 11:	\$8.500.066	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$9.007.238	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$773	\$740	\$584
Per Capita Expenditures:	\$819	\$705	\$560
Revenues over (under) Expenditures:	-\$507.172	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	67.28%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6.060.399	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$551	\$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:	\$1.508.862	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4.551.538	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,634,614	\$8,583,251	\$2,594,486
Per Capita Debt:	\$330	\$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:	\$13,120,690	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,193	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,073,841	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,121,609	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$279	\$472	\$312
Per Capita Expenditures:	\$284	\$426	\$290
Operating Income (loss):	-\$47,768	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	418.79%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$13,072,922	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,188	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Herscher Village**

Unit Code: **046/050/32** County: **KANKAKEE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,504,270**

Equalized Assessed Valuation: **\$30,617,114**

Population: **1,591**

Employees:

Full Time: **6**

Part Time: **16**

Salaries Paid: **\$283,509**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$663.701	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$417	\$520	\$360
Revenue Collected During FY 11:	\$629.821	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$565.632	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$396	\$740	\$584
Per Capita Expenditures:	\$356	\$705	\$560
Revenues over (under) Expenditures:	\$64.189	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	128.69%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$727.890	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$458	\$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:	\$210.528	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$517.362	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$428.227	\$8,583,251	\$2,594,486
Per Capita Debt:	\$269	\$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:	\$2,064,192	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,297	\$1,428	\$1,096
Revenue Collected During FY 11:	\$511,523	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$452,362	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$322	\$472	\$312
Per Capita Expenditures:	\$284	\$426	\$290
Operating Income (loss):	\$59,161	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	469.39%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,123,353	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,335	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hettick Village**

Unit Code: **056/060/32** County: **MACOUPIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$155,000**

Equalized Assessed Valuation: **\$1,100,304**

Population: **300**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$13,515**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$137,333	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$458	\$670	\$454
Revenue Collected During FY 11:	\$90,408	\$229,354	\$114,958
Expenditures During FY 11:	\$39,047	\$213,573	\$105,876
Per Capita Revenue:	\$301	\$579	\$289
Per Capita Expenditures:	\$130	\$555	\$286
Revenues over (under) Expenditures:	\$51,361	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	481.29%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$187,931	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$626	\$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:	\$63,086	\$43,930	\$
Total Unrestricted Net Assets:	\$124,845	\$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:	\$178.000	\$293,596	\$50,972
Per Capita Debt:	\$593	\$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:	\$690,310	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,301	\$2,114	\$837
Revenue Collected During FY 11:	\$57,903	\$200,254	\$87,964
Expenditures During FY 11:	\$81,402	\$193,235	\$93,439
Per Capita Revenue:	\$193	\$547	\$216
Per Capita Expenditures:	\$271	\$537	\$232
Operating Income (loss):	-\$23,499	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	820.10%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$667,574	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,225	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Heyworth Village**

Unit Code: **064/070/32** County: **MCLEAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,722,412**

Equalized Assessed Valuation: **\$18,523,887**

Population: **2,654**

Employees:

Full Time: **11**

Part Time: **6**

Salaries Paid: **\$613,070**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$374,120	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$141	\$520	\$360
Revenue Collected During FY 11:	\$3,019,143	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,955,161	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,138	\$740	\$584
Per Capita Expenditures:	\$1,113	\$705	\$560
Revenues over (under) Expenditures:	\$63,982	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	11.21%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$331,197	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$125	\$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:	\$1,056,960	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$2,610,987	\$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:	\$9.263.687	\$8,583,251	\$2,594,486
Per Capita Debt:	\$3.490	\$1,301	\$617
General Obligation Debt over EAV:	0.32%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,930,077	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,481	\$1,428	\$1,096
Revenue Collected During FY 11:	\$418,114	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$781,612	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$158	\$472	\$312
Per Capita Expenditures:	\$295	\$426	\$290
Operating Income (loss):	-\$363,498	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	561.79%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,391,037	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,654	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hickory Hills City**

Unit Code: **016/245/30** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,234,000**

Equalized Assessed Valuation: **\$373,170,431**

Population: **14,049**

Employees:

Full Time: **57**

Part Time: **35**

Salaries Paid: **\$4,912,220**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,583,466	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$397	\$520	\$360
Revenue Collected During FY 11:	\$8,486,151	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7,838,629	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$604	\$740	\$584
Per Capita Expenditures:	\$558	\$705	\$560
Revenues over (under) Expenditures:	\$647,522	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	71.35%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,592,996	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$398	\$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:	\$864,079	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$10,176,109	\$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:	\$2,190,409	\$8,583,251	\$2,594,486
Per Capita Debt:	\$156	\$1,301	\$617
General Obligation Debt over EAV:	0.31%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,811,315	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$485	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,603,848	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,964,405	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$257	\$472	\$312
Per Capita Expenditures:	\$211	\$426	\$290
Operating Income (loss):	\$639,443	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	250.34%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$7,421,099	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$528	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hidalgo Village**

Unit Code: **040/010/32** County: **JASPER**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$31,165**

Equalized Assessed Valuation: **\$512,845**

Population: **106**

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:	\$100,314	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$946	\$670	\$454
Revenue Collected During FY 11:	\$32,997	\$229,354	\$114,958
Expenditures During FY 11:	\$36,036	\$213,573	\$105,876
Per Capita Revenue:	\$311	\$579	\$289
Per Capita Expenditures:	\$340	\$555	\$286
Revenues over (under) Expenditures:	-\$3,039	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	269.94%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$97,275	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$918	\$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:	\$24,641	\$43,930	\$
Total Unrestricted Net Assets:	\$72,634	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$45,000	\$293,596	\$50,972
Per Capita Debt:	\$425	\$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:	\$346,704	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,271	\$2,114	\$837
Revenue Collected During FY 11:	\$18,504	\$200,254	\$87,964
Expenditures During FY 11:	\$34,212	\$193,235	\$93,439
Per Capita Revenue:	\$175	\$547	\$216
Per Capita Expenditures:	\$323	\$537	\$232
Operating Income (loss):	-\$15,708	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	967.49%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$330,996	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,123	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Highland City**

Unit Code: **057/065/30** County: **MADISON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$56,659,591**

Equalized Assessed Valuation: **\$185,425,862**

Population: **9,919**

Employees:

Full Time: **107**

Part Time: **103**

Salaries Paid: **\$7,232,036**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,600,961	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$565	\$520	\$360
Revenue Collected During FY 11:	\$11,256,429	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10,899,442	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,135	\$740	\$584
Per Capita Expenditures:	\$1,099	\$705	\$560
Revenues over (under) Expenditures:	\$356,987	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	51.76%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,641,365	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$569	\$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:	\$2,445,979	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$8,920,034	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$29,314,734	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.955	\$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:	\$30,008,858	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,025	\$1,428	\$1,096
Revenue Collected During FY 11:	\$18,924,820	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$19,060,143	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,908	\$472	\$312
Per Capita Expenditures:	\$1,922	\$426	\$290
Operating Income (loss):	-\$135,323	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	157.57%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$30,033,535	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,028	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Highland Park City

Unit Code: 049/055/30 **County:** LAKE

Fiscal Year End: 12/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$89,454,502

Equalized Assessed Valuation: \$2,323,098,926

Population: 29,763

Employees:

Full Time:	249
Part Time:	29
Salaries Paid:	\$21,291,048

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$35,978,243	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$1.209	\$408	\$344
Revenue Collected During FY 11:	\$40,483,209	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$34,903,867	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1.360	\$966	\$915
Per Capita Expenditures:	\$1.173	\$910	\$864
Revenues over (under) Expenditures:	\$5,579,342	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	112.02%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$39,098,862	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$1.314	\$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:	\$2,669,097	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$25,362,568	\$4,803,365	\$9,476,133



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$44,815,488	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.506	\$1,447	\$1,211
General Obligation Debt over EAV:	1.93%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$35,160,330	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,181	\$1,281	\$1,058
Revenue Collected During FY 11:	\$13,031,165	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$14,859,327	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$438	\$347	\$255
Per Capita Expenditures:	\$499	\$343	\$253
Operating Income (loss):	-\$1,828,162	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	398.25%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$59,176,640	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,988	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Highwood City**

Unit Code: **049/060/30** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,826,323**

Equalized Assessed Valuation: **\$153,472,330**

Population: **5,426**

Employees:

Full Time: **26**

Part Time: **23**

Salaries Paid: **\$2,197,083**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$458,782	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$85	\$520	\$360
Revenue Collected During FY 11:	\$4,536,490	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,569,156	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$836	\$740	\$584
Per Capita Expenditures:	\$842	\$705	\$560
Revenues over (under) Expenditures:	-\$32,666	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	9.33%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$426,448	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$79	\$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:	\$1,520,041	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$124,281	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$8,366,107	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.542	\$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:	\$2,541,471	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$468	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,256,532	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$683,010	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$232	\$472	\$312
Per Capita Expenditures:	\$126	\$426	\$290
Operating Income (loss):	\$573,522	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	456.07%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,114,993	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$574	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hillcrest Village**

Unit Code: **071/030/32** County: **OGLE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$527,118**

Equalized Assessed Valuation: **\$17,999,147**

Population: **1,326**

Employees:

Full Time: **2**

Part Time: **14**

Salaries Paid: **\$118,558**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$377,571	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$285	\$520	\$360
Revenue Collected During FY 11:	\$411,610	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$337,651	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$310	\$740	\$584
Per Capita Expenditures:	\$255	\$705	\$560
Revenues over (under) Expenditures:	\$73,959	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	121.88%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$411,530	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$310	\$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:	\$411,530	\$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:	\$361,701	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$273	\$1,428	\$1,096
Revenue Collected During FY 11:	\$122,640	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$69,881	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$92	\$472	\$312
Per Capita Expenditures:	\$53	\$426	\$290
Operating Income (loss):	\$52,759	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	650.33%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$454,460	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$343	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hillsboro City**

Unit Code: **068/045/30** County: **MONTGOME**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$12,032,625**

Equalized Assessed Valuation: **\$41,868,014**

Population: **6,207**

Employees:

Full Time: **41**

Part Time: **23**

Salaries Paid: **\$1,650,577**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,693,695	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$273	\$520	\$360
Revenue Collected During FY 11:	\$4,161,759	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,267,618	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$670	\$740	\$584
Per Capita Expenditures:	\$688	\$705	\$560
Revenues over (under) Expenditures:	-\$105,859	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	43.47%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,855,195	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$299	\$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:	\$263,905	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,612,265	\$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:	\$11,550,695	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,861	\$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:	\$9,491,697	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,529	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,349,715	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,634,470	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$379	\$472	\$312
Per Capita Expenditures:	\$424	\$426	\$290
Operating Income (loss):	-\$284,755	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	349.48%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$9,206,942	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,483	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hillsdale Village**

Unit Code: 081/040/32 County: ROCK ISLAND

Fiscal Year End: 3/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$265,757

Equalized Assessed Valuation: \$4,758,066

Population: 523

Employees:

Full Time: 3

Part Time: 13

Salaries Paid: \$82,317

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$102.118	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$195	\$670	\$454
Revenue Collected During FY 11:	\$244.636	\$229,354	\$114,958
Expenditures During FY 11:	\$242.909	\$213,573	\$105,876
Per Capita Revenue:	\$468	\$579	\$289
Per Capita Expenditures:	\$464	\$555	\$286
Revenues over (under) Expenditures:	\$1.727	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	60.53%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$147.026	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$281	\$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:	\$21.300	\$43,930	\$
Total Unrestricted Net Assets:	\$132.962	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$99.722	\$293,596	\$50,972
Per Capita Debt:	\$191	\$798	\$117
General Obligation Debt over EAV:	2.10%	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:	\$47,468	\$200,254	\$87,964
Expenditures During FY 11:	\$32,552	\$193,235	\$93,439
Per Capita Revenue:	\$91	\$547	\$216
Per Capita Expenditures:	\$62	\$537	\$232
Operating Income (loss):	\$14,916	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1047.20%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$340,885	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$652	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hillside Village**

Unit Code: **016/250/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$29,198,671**

Equalized Assessed Valuation: **\$277,520,397**

Population: **8,155**

Employees:

Full Time: **80**

Part Time: **5**

Salaries Paid: **\$6,451,038**

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,176,178	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$267	\$520	\$360
Revenue Collected During FY 11:	\$15,709,256	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$15,797,942	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,926	\$740	\$584
Per Capita Expenditures:	\$1,937	\$705	\$560
Revenues over (under) Expenditures:	-\$88,686	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	16.45%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,598,995	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$319	\$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:	\$4,192,886	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$4,195,682	\$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:	\$10,940,052	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.342	\$1,301	\$617
General Obligation Debt over EAV:	1.36%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$9,375,686	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,150	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,097,442	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,431,836	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$257	\$472	\$312
Per Capita Expenditures:	\$298	\$426	\$290
Operating Income (loss):	-\$334,394	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	371.46%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$9,033,387	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,108	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hillview Village**

Unit Code: **031/025/32** County: **GREENE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$85,378**

Equalized Assessed Valuation: **\$554,281**

Population: **165**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$18,715**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$25,055	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$152	\$670	\$454
Revenue Collected During FY 11:	\$34,444	\$229,354	\$114,958
Expenditures During FY 11:	\$31,723	\$213,573	\$105,876
Per Capita Revenue:	\$209	\$579	\$289
Per Capita Expenditures:	\$192	\$555	\$286
Revenues over (under) Expenditures:	\$2,721	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	87.56%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$27,776	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$168	\$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:	\$27,776	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$54.125	\$293,596	\$50,972
Per Capita Debt:	\$328	\$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:	\$189,357	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,148	\$2,114	\$837
Revenue Collected During FY 11:	\$31,093	\$200,254	\$87,964
Expenditures During FY 11:	\$43,906	\$193,235	\$93,439
Per Capita Revenue:	\$188	\$547	\$216
Per Capita Expenditures:	\$266	\$537	\$232
Operating Income (loss):	-\$12,813	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	402.10%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$176,544	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,070	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hinckley Village**

Unit Code: **019/025/32** County: **DEKALB**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$5,032,835**

Equalized Assessed Valuation: **\$49,447,171**

Population: **2,081**

Employees:

Full Time: **7**

Part Time: **13**

Salaries Paid: **\$407,839**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$412.459	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$198	\$520	\$360
Revenue Collected During FY 11:	\$855.079	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$695.787	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$411	\$740	\$584
Per Capita Expenditures:	\$334	\$705	\$560
Revenues over (under) Expenditures:	\$159.292	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	44.81%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$311.751	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$150	\$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:	\$213.187	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$98.564	\$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:	\$2,223,872	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.069	\$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:	\$3,445,267	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,656	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,239,869	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$778,568	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$596	\$472	\$312
Per Capita Expenditures:	\$374	\$426	\$290
Operating Income (loss):	\$461,301	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	454.76%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,540,580	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,701	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hindsboro Village**

Unit Code: **021/030/32** County: **DOUGLAS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$271,000**

Equalized Assessed Valuation: **\$2,184,331**

Population: **361**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$35,107**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$107,960	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$299	\$670	\$454
Revenue Collected During FY 11:	\$95,345	\$229,354	\$114,958
Expenditures During FY 11:	\$106,008	\$213,573	\$105,876
Per Capita Revenue:	\$264	\$579	\$289
Per Capita Expenditures:	\$294	\$555	\$286
Revenues over (under) Expenditures:	-\$10,663	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	91.78%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$97,297	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$270	\$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:	\$9,894	\$43,930	\$
Total Unrestricted Net Assets:	\$87,403	\$145,523	\$100,546



FISCAL YEAR 2011

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:	\$448,365	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,242	\$2,114	\$837
Revenue Collected During FY 11:	\$78,717	\$200,254	\$87,964
Expenditures During FY 11:	\$121,900	\$193,235	\$93,439
Per Capita Revenue:	\$218	\$547	\$216
Per Capita Expenditures:	\$338	\$537	\$232
Operating Income (loss):	-\$43,183	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	332.39%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$405,182	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,122	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hinsdale Village**

Unit Code: **022/060/32** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,383,964**

Equalized Assessed Valuation: **\$162,529,960**

Population: **17,940**

Employees:

Full Time: **93**

Part Time: **97**

Salaries Paid: **\$9,273,185**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,925,844	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$219	\$520	\$360
Revenue Collected During FY 11:	\$18,152,700	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$15,591,851	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.012	\$740	\$584
Per Capita Expenditures:	\$869	\$705	\$560
Revenues over (under) Expenditures:	\$2,560,849	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	29.57%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,609,798	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$257	\$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:	\$1,276,520	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,625,282	\$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:	\$11,573,035	\$8,583,251	\$2,594,486
Per Capita Debt:	\$645	\$1,301	\$617
General Obligation Debt over EAV:	4.12%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$15,070,324	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$840	\$1,428	\$1,096
Revenue Collected During FY 11:	\$6,221,792	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,244,810	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$347	\$472	\$312
Per Capita Expenditures:	\$292	\$426	\$290
Operating Income (loss):	\$976,982	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	323.13%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$16,947,306	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$945	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hodgkins Village**

Unit Code: **016/255/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,116,210**

Equalized Assessed Valuation: **\$268,958,906**

Population: **1,987**

Employees:

Full Time: **37**

Part Time: **17**

Salaries Paid: **\$3,091,916**

Blended Component Units

Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$14,391,254	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$7.243	\$520	\$360
Revenue Collected During FY 11:	\$15,962,137	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$16,479,901	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$8.033	\$740	\$584
Per Capita Expenditures:	\$8.294	\$705	\$560
Revenues over (under) Expenditures:	-\$517,764	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	84.18%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$13,873,490	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$6.982	\$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:	\$8,930,471	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$9,675,516	\$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:	\$23,907,653	\$8,583,251	\$2,594,486
Per Capita Debt:	\$12.032	\$1,301	\$617
General Obligation Debt over EAV:	2.45%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,776,768	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,397	\$1,428	\$1,096
Revenue Collected During FY 11:	\$935,942	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$999,625	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$471	\$472	\$312
Per Capita Expenditures:	\$503	\$426	\$290
Operating Income (loss):	-\$63,683	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	271.41%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,713,085	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,365	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hoffman Village**

Unit Code: 014/045/32 County: CLINTON

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,042,799

Equalized Assessed Valuation: \$4,826,927

Population: 500

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$20,391

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$564.369	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.129	\$670	\$454
Revenue Collected During FY 11:	\$140.409	\$229,354	\$114,958
Expenditures During FY 11:	\$147.576	\$213,573	\$105,876
Per Capita Revenue:	\$281	\$579	\$289
Per Capita Expenditures:	\$295	\$555	\$286
Revenues over (under) Expenditures:	-\$7.167	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	377.57%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$557.202	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.114	\$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:	\$370.244	\$43,930	\$
Total Unrestricted Net Assets:	\$186.958	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$690,852	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,382	\$2,114	\$837
Revenue Collected During FY 11:	\$87,501	\$200,254	\$87,964
Expenditures During FY 11:	\$86,548	\$193,235	\$93,439
Per Capita Revenue:	\$175	\$547	\$216
Per Capita Expenditures:	\$173	\$537	\$232
Operating Income (loss):	\$953	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	799.33%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$691,805	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,384	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Hoffman Estates Village**

Unit Code: **016/260/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$124,003,502**

Equalized Assessed Valuation: **\$1,739,393,365**

Population: **51,895**

Employees:

Full Time:	328
Part Time:	53
Salaries Paid:	\$28,671,285

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$15,890,551	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$306	\$408	\$344
Revenue Collected During FY 11:	\$71,529,383	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$63,888,824	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,378	\$966	\$915
Per Capita Expenditures:	\$1,231	\$910	\$864
Revenues over (under) Expenditures:	\$7,640,559	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	28.27%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$18,060,780	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$348	\$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:	\$12,287,308	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$68,641,607	\$4,803,365	\$9,476,133



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$193,589,617	\$80,093,952	\$52,112,479
Per Capita Debt:	\$3.730	\$1,447	\$1,211
General Obligation Debt over EAV:	6.20%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$62,557,048	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,205	\$1,281	\$1,058
Revenue Collected During FY 11:	\$16,159,114	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$20,794,836	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$311	\$347	\$255
Per Capita Expenditures:	\$401	\$343	\$253
Operating Income (loss):	-\$4,635,722	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	296.89%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$61,737,184	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,190	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Holiday Hills Village**

Unit Code: **063/047/32** County: **MCHENRY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$588,050**

Equalized Assessed Valuation: **\$14,874,370**

Population: **831**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$127,836**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$282,257	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$340	\$670	\$454
Revenue Collected During FY 11:	\$236,238	\$229,354	\$114,958
Expenditures During FY 11:	\$261,755	\$213,573	\$105,876
Per Capita Revenue:	\$284	\$579	\$289
Per Capita Expenditures:	\$315	\$555	\$286
Revenues over (under) Expenditures:	-\$25,517	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	98.08%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$256,740	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$309	\$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:	\$43,291	\$43,930	\$
Total Unrestricted Net Assets:	\$213,449	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hollowayville Village**

Unit Code: **006/045/32**

County: **BUREAU**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash

Appropriation or Budget:

\$43,789

Equalized Assessed Valuation:

\$627,807

Population:

90

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$5,850

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$157,579	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1,751	\$670	\$454
Revenue Collected During FY 11:	\$32,433	\$229,354	\$114,958
Expenditures During FY 11:	\$43,789	\$213,573	\$105,876
Per Capita Revenue:	\$360	\$579	\$289
Per Capita Expenditures:	\$487	\$555	\$286
Revenues over (under) Expenditures:	-\$11,356	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	333.41%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$145,996	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,622	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$145,996	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Homer Village**

Unit Code: **010/040/32** County: **CHAMPAIGN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,746,516**

Equalized Assessed Valuation: **\$11,530,272**

Population: **1,200**

Employees:

Full Time: **2**

Part Time: **20**

Salaries Paid: **\$159,246**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$601,576	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$501	\$520	\$360
Revenue Collected During FY 11:	\$737,549	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$433,645	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$615	\$740	\$584
Per Capita Expenditures:	\$361	\$705	\$560
Revenues over (under) Expenditures:	\$303,904	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	175.06%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$759,152	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$633	\$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:	\$84,998	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$674,154	\$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:	\$3,983,433	\$8,583,251	\$2,594,486
Per Capita Debt:	\$3.320	\$1,301	\$617
General Obligation Debt over EAV:	3.47%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$42,504	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$35	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,102,539	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,232,638	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,752	\$472	\$312
Per Capita Expenditures:	\$4,361	\$426	\$290
Operating Income (loss):	-\$3,130,099	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1.89%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$98,670	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$82	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Homer Glen Village**

Unit Code: **099/043/32** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,626,935**

Equalized Assessed Valuation: **\$1,013,409,218**

Population: **24,220**

Employees:

Full Time: **10**

Part Time: **2**

Salaries Paid: **\$804,479**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,239,594	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$216	\$520	\$360
Revenue Collected During FY 11:	\$10,555,127	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7,395,883	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$436	\$740	\$584
Per Capita Expenditures:	\$305	\$705	\$560
Revenues over (under) Expenditures:	\$3,159,244	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	96.66%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$7,148,838	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$295	\$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:	\$2,946,630	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$5,478,631	\$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:	\$1.350.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$56	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hometown City**

Unit Code: **016/265/30** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,954,694**

Equalized Assessed Valuation: **\$67,735,516**

Population: **4,467**

Employees:

Full Time: **10**

Part Time: **97**

Salaries Paid: **\$1,234,358**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$598.183	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$134	\$520	\$360
Revenue Collected During FY 11:	\$2,287.746	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,196.821	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$512	\$740	\$584
Per Capita Expenditures:	\$492	\$705	\$560
Revenues over (under) Expenditures:	\$90.925	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	34.78%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$764.108	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$171	\$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:	\$764.108	\$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:	\$46,492	\$8,583,251	\$2,594,486
Per Capita Debt:	\$10	\$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:	\$223,761	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$50	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,183,898	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,096,707	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$265	\$472	\$312
Per Capita Expenditures:	\$246	\$426	\$290
Operating Income (loss):	\$87,191	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	23.10%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$253,338	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$57	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Homewood Village**

Unit Code: **016/270/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$32,331,293**

Equalized Assessed Valuation: **\$388,501,932**

Population: **19,278**

Employees:

Full Time:	104
Part Time:	66
Salaries Paid:	\$9,531,273

Blended Component Units

Number Submitted = 2

Fireman's Pension Employee Retirement system

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:	\$15,886,902	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$824	\$520	\$360
Revenue Collected During FY 11:	\$20,636,786	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$23,587,016	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,070	\$740	\$584
Per Capita Expenditures:	\$1,224	\$705	\$560
Revenues over (under) Expenditures:	-\$2,950,230	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	59.35%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$13,998,874	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$726	\$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:	\$872,567	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$13,413,263	\$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:	\$4,982,581	\$8,583,251	\$2,594,486
Per Capita Debt:	\$258	\$1,301	\$617
General Obligation Debt over EAV:	0.68%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$39,820,641	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,066	\$1,428	\$1,096
Revenue Collected During FY 11:	\$6,218,215	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,935,965	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$323	\$472	\$312
Per Capita Expenditures:	\$256	\$426	\$290
Operating Income (loss):	\$1,282,250	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	817.40%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$40,346,488	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,093	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hoopeston City**

Unit Code: **092/055/30** County: **VERMILION**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,444,778**

Equalized Assessed Valuation: **\$31,166,386**

Population: **5,600**

Employees:

Full Time: **30**

Part Time: **15**

Salaries Paid: **\$1,327,978**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$834,224	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$149	\$520	\$360
Revenue Collected During FY 11:	\$3,701,213	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,221,492	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$661	\$740	\$584
Per Capita Expenditures:	\$575	\$705	\$560
Revenues over (under) Expenditures:	\$479,721	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	27.99%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$901,610	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$161	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$901,610	\$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:	\$4,331,773	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$774	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,010,570	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,358,195	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$180	\$472	\$312
Per Capita Expenditures:	\$243	\$426	\$290
Operating Income (loss):	-\$347,625	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	323.70%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,396,483	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$785	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hooppole Village**

Unit Code: **037/065/32** County: **HENRY**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$89,700**

Equalized Assessed Valuation: **\$1,190,510**

Population: **200**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$4,956**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$159,983	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$800	\$670	\$454
Revenue Collected During FY 11:	\$43,056	\$229,354	\$114,958
Expenditures During FY 11:	\$26,686	\$213,573	\$105,876
Per Capita Revenue:	\$215	\$579	\$289
Per Capita Expenditures:	\$133	\$555	\$286
Revenues over (under) Expenditures:	\$16,370	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	660.84%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$176,353	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$882	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$76,601	\$3,233	\$
Total Unreserved Funds:	\$99,752	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hopedale Village**

Unit Code: **090/040/32** County: **TAZEWELL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,705,412**

Equalized Assessed Valuation: **\$13,948,209**

Population: **929**

Employees:

Full Time: **4**

Part Time: **10**

Salaries Paid: **\$225,331**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$463.137	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$499	\$670	\$454
Revenue Collected During FY 11:	\$428.539	\$229,354	\$114,958
Expenditures During FY 11:	\$435.105	\$213,573	\$105,876
Per Capita Revenue:	\$461	\$579	\$289
Per Capita Expenditures:	\$468	\$555	\$286
Revenues over (under) Expenditures:	-\$6.566	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	104.93%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$456.571	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$491	\$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:	\$68.451	\$43,930	\$
Total Unrestricted Net Assets:	\$74.913	\$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:	\$331,571	\$293,596	\$50,972
Per Capita Debt:	\$357	\$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:	\$811,387	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$873	\$2,114	\$837
Revenue Collected During FY 11:	\$253,863	\$200,254	\$87,964
Expenditures During FY 11:	\$257,534	\$193,235	\$93,439
Per Capita Revenue:	\$273	\$547	\$216
Per Capita Expenditures:	\$277	\$537	\$232
Operating Income (loss):	-\$3,671	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	313.63%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$807,716	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$869	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hopewell Village**

Unit Code: 059/012/32

County: MARSHALL

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$262,200

Equalized Assessed Valuation:

\$9,043,298

Population:

410

Employees:

Full Time:

Part Time:

5

Salaries Paid:

\$19,952

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$100.234	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$244	\$670	\$454
Revenue Collected During FY 11:	\$91.801	\$229,354	\$114,958
Expenditures During FY 11:	\$58.650	\$213,573	\$105,876
Per Capita Revenue:	\$224	\$579	\$289
Per Capita Expenditures:	\$143	\$555	\$286
Revenues over (under) Expenditures:	\$33.151	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	181.09%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$106.210	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$259	\$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:	\$153.563	\$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:	\$25.000	\$293,596	\$50,972
Per Capita Debt:	\$61	\$798	\$117
General Obligation Debt over EAV:	0.28%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$223,242	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$544	\$2,114	\$837
Revenue Collected During FY 11:	\$67,370	\$200,254	\$87,964
Expenditures During FY 11:	\$51,765	\$193,235	\$93,439
Per Capita Revenue:	\$164	\$547	\$216
Per Capita Expenditures:	\$126	\$537	\$232
Operating Income (loss):	\$15,605	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	522.36%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$270,401	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$660	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Hudson Village**

Unit Code: **064/075/32** County: **MCLEAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,254,050**

Equalized Assessed Valuation: **\$32,356,909**

Population: **1,810**

Employees:

Full Time: **3**

Part Time: **8**

Salaries Paid: **\$317,217**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$769,769	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$425	\$520	\$360
Revenue Collected During FY 11:	\$665,407	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$733,835	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$368	\$740	\$584
Per Capita Expenditures:	\$405	\$705	\$560
Revenues over (under) Expenditures:	-\$68,428	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	107.72%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$790,502	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$437	\$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:	\$824,487	\$837,156	\$690,850



FISCAL YEAR 2011

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:	\$971,644	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$537	\$1,428	\$1,096
Revenue Collected During FY 11:	\$409,955	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$292,464	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$226	\$472	\$312
Per Capita Expenditures:	\$162	\$426	\$290
Operating Income (loss):	\$117,491	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	340.20%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$994,974	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$550	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Huey Village**

Unit Code: 014/050/32 County: CLINTON

Fiscal Year End: 4/30/2011

Accounting Method: Cash

Appropriation or Budget: \$113,000

Equalized Assessed Valuation: \$1,243,366

Population: 200

Employees:

Full Time:

Part Time: 12

Salaries Paid: \$10,542

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$59,423	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$297	\$670	\$454
Revenue Collected During FY 11:	\$62,755	\$229,354	\$114,958
Expenditures During FY 11:	\$64,490	\$213,573	\$105,876
Per Capita Revenue:	\$314	\$579	\$289
Per Capita Expenditures:	\$322	\$555	\$286
Revenues over (under) Expenditures:	-\$1,735	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	89.45%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$57,688	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$288	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$57,688	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$204.180	\$293,596	\$50,972
Per Capita Debt:	\$1.021	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hull Village**

Unit Code: **075/040/32** County: **PIKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$81,062**

Equalized Assessed Valuation: **\$2,983,507**

Population: **474**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$27,014**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$275.694	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$582	\$670	\$454
Revenue Collected During FY 11:	\$156.651	\$229,354	\$114,958
Expenditures During FY 11:	\$194.888	\$213,573	\$105,876
Per Capita Revenue:	\$330	\$579	\$289
Per Capita Expenditures:	\$411	\$555	\$286
Revenues over (under) Expenditures:	-\$38.237	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	111.42%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$217.151	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$458	\$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:	\$9.863	\$43,930	\$
Total Unrestricted Net Assets:	\$207.288	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$392.110	\$293,596	\$50,972
Per Capita Debt:	\$827	\$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:	\$753,983	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,591	\$2,114	\$837
Revenue Collected During FY 11:	\$123,996	\$200,254	\$87,964
Expenditures During FY 11:	\$105,761	\$193,235	\$93,439
Per Capita Revenue:	\$262	\$547	\$216
Per Capita Expenditures:	\$223	\$537	\$232
Operating Income (loss):	\$18,235	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	730.15%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$772,218	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,629	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Humboldt Village**

Unit Code: **015/020/32** County: **COLES**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$337,676**

Equalized Assessed Valuation: **\$2,359,568**

Population: **437**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$46,272**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$199,671	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$457	\$670	\$454
Revenue Collected During FY 11:	\$76,271	\$229,354	\$114,958
Expenditures During FY 11:	\$59,983	\$213,573	\$105,876
Per Capita Revenue:	\$175	\$579	\$289
Per Capita Expenditures:	\$137	\$555	\$286
Revenues over (under) Expenditures:	\$16,288	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	385.74%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$231,381	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$529	\$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:	\$36,024	\$43,930	\$
Total Unrestricted Net Assets:	\$197,264	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$229	\$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:	\$264,583	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$605	\$2,114	\$837
Revenue Collected During FY 11:	\$120,631	\$200,254	\$87,964
Expenditures During FY 11:	\$117,442	\$193,235	\$93,439
Per Capita Revenue:	\$276	\$547	\$216
Per Capita Expenditures:	\$269	\$537	\$232
Operating Income (loss):	\$3,189	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	214.87%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$252,350	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$577	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hume Village**

Unit Code: 023/020/32

County: EDGAR

Fiscal Year End:

4/30/2011

Accounting Method:

Combination

Appropriation or Budget:

\$122,633

Equalized Assessed Valuation:

\$2,156,996

Population:

382

Employees:

Full Time:

Part Time:

15

Salaries Paid:

\$23,943

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$109,282	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$286	\$670	\$454
Revenue Collected During FY 11:	\$68,449	\$229,354	\$114,958
Expenditures During FY 11:	\$51,899	\$213,573	\$105,876
Per Capita Revenue:	\$179	\$579	\$289
Per Capita Expenditures:	\$136	\$555	\$286
Revenues over (under) Expenditures:	\$16,550	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	242.46%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$125,832	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$329	\$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:	\$9,537	\$43,930	\$
Total Unrestricted Net Assets:	\$116,295	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$87,467	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$229	\$2,114	\$837
Revenue Collected During FY 11:	\$93,590	\$200,254	\$87,964
Expenditures During FY 11:	\$29,071	\$193,235	\$93,439
Per Capita Revenue:	\$245	\$547	\$216
Per Capita Expenditures:	\$76	\$537	\$232
Operating Income (loss):	\$64,519	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	522.81%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$151,986	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$398	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Huntley Village**

Unit Code: **063/050/32** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,883,927**

Equalized Assessed Valuation: **\$820,947,964**

Population: **24,291**

Employees:

Full Time:	82
Part Time:	33
Salaries Paid:	\$5,699,704

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$10,024,646	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$413	\$520	\$360
Revenue Collected During FY 11:	\$10,436,920	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$9,125,717	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$430	\$740	\$584
Per Capita Expenditures:	\$376	\$705	\$560
Revenues over (under) Expenditures:	\$1,311,203	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	72.45%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6,612,025	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$272	\$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:	\$8,638,454	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$23,002,505	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$38,391,102	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.580	\$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:	\$94,403,927	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,886	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,284,513	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$6,666,508	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$176	\$472	\$312
Per Capita Expenditures:	\$274	\$426	\$290
Operating Income (loss):	-\$2,381,995	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1398.90%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$93,257,795	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,839	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hurst City**

Unit Code: **100/055/30** County: **WILLIAMSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$612,966**

Equalized Assessed Valuation: **\$3,084,581**

Population: **755**

Employees:

Full Time: **6**

Part Time: **2**

Salaries Paid: **\$119,372**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,251,555	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.658	\$670	\$454
Revenue Collected During FY 11:	\$329,713	\$229,354	\$114,958
Expenditures During FY 11:	\$402,670	\$213,573	\$105,876
Per Capita Revenue:	\$437	\$579	\$289
Per Capita Expenditures:	\$533	\$555	\$286
Revenues over (under) Expenditures:	-\$72,957	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	290.40%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1,169,346	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,549	\$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:	\$93,199	\$43,930	\$
Total Unrestricted Net Assets:	\$91,486	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.161.000	\$293,596	\$50,972
Per Capita Debt:	\$1.538	\$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:	\$538,171	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$713	\$2,114	\$837
Revenue Collected During FY 11:	\$364,447	\$200,254	\$87,964
Expenditures During FY 11:	\$210,296	\$193,235	\$93,439
Per Capita Revenue:	\$483	\$547	\$216
Per Capita Expenditures:	\$279	\$537	\$232
Operating Income (loss):	\$154,151	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	277.91%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$584,435	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$774	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hutsonville Village**

Unit Code: 017/015/32

County: CRAWFORD

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$259,605

Equalized Assessed Valuation:

\$2,754,671

Population:

554

Employees:

Full Time:

2

Part Time:

8

Salaries Paid:

\$80,681

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$781,345	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1,410	\$670	\$454
Revenue Collected During FY 11:	\$174,378	\$229,354	\$114,958
Expenditures During FY 11:	\$148,459	\$213,573	\$105,876
Per Capita Revenue:	\$315	\$579	\$289
Per Capita Expenditures:	\$268	\$555	\$286
Revenues over (under) Expenditures:	\$25,919	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	543.76%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$807,264	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,457	\$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:	\$165,704	\$43,930	\$
Total Unrestricted Net Assets:	\$641,560	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$845,896	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,527	\$2,114	\$837
Revenue Collected During FY 11:	\$110,598	\$200,254	\$87,964
Expenditures During FY 11:	\$111,146	\$193,235	\$93,439
Per Capita Revenue:	\$200	\$547	\$216
Per Capita Expenditures:	\$201	\$537	\$232
Operating Income (loss):	-\$548	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	760.57%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$845,348	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,526	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Illioopolis Village**

Unit Code: **083/055/32** County: **SANGAMON**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$907,500**

Equalized Assessed Valuation: **\$8,122,042**

Population: **891**

Employees:

Full Time: **5**

Part Time: **7**

Salaries Paid: **\$108,391**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$296,514	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$333	\$670	\$454
Revenue Collected During FY 11:	\$330,768	\$229,354	\$114,958
Expenditures During FY 11:	\$195,310	\$213,573	\$105,876
Per Capita Revenue:	\$371	\$579	\$289
Per Capita Expenditures:	\$219	\$555	\$286
Revenues over (under) Expenditures:	\$135,458	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	221.17%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$431,972	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$485	\$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:	\$65,588	\$43,930	\$
Total Unrestricted Net Assets:	\$366,384	\$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:	\$365,000	\$293,596	\$50,972
Per Capita Debt:	\$410	\$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:	\$834,985	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$937	\$2,114	\$837
Revenue Collected During FY 11:	\$301,758	\$200,254	\$87,964
Expenditures During FY 11:	\$237,256	\$193,235	\$93,439
Per Capita Revenue:	\$339	\$547	\$216
Per Capita Expenditures:	\$266	\$537	\$232
Operating Income (loss):	\$64,502	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	379.12%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$899,487	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,010	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Ina Village**

Unit Code: **041/030/32** County: **JEFFERSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$524,520**

Equalized Assessed Valuation: **\$2,696,765**

Population: **2,500**

Employees:

Full Time: **4**

Part Time: **7**

Salaries Paid: **\$92,241**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$787.797	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$315	\$520	\$360
Revenue Collected During FY 11:	\$410.831	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$269.868	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$164	\$740	\$584
Per Capita Expenditures:	\$108	\$705	\$560
Revenues over (under) Expenditures:	\$140.963	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	328.06%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$885.328	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$354	\$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:	\$127.081	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$786.674	\$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:	\$783.676	\$8,583,251	\$2,594,486
Per Capita Debt:	\$313	\$1,301	\$617
General Obligation Debt over EAV:	9.64%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$751,098	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$300	\$1,428	\$1,096
Revenue Collected During FY 11:	\$46,150	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$131,997	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$18	\$472	\$312
Per Capita Expenditures:	\$53	\$426	\$290
Operating Income (loss):	-\$85,847	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	536.89%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$708,683	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$283	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Indian Creek Village**

Unit Code: **049/065/32** County: **LAKE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$77,353**

Equalized Assessed Valuation: **\$24,726,760**

Population: **462**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$7,200**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$607.603	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.315	\$670	\$454
Revenue Collected During FY 11:	\$127.005	\$229,354	\$114,958
Expenditures During FY 11:	\$37.171	\$213,573	\$105,876
Per Capita Revenue:	\$275	\$579	\$289
Per Capita Expenditures:	\$80	\$555	\$286
Revenues over (under) Expenditures:	\$89.834	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	1876.29%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$697.437	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.510	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$697.437	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Indian Head Park Village**

Unit Code: **016/275/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,615,323**

Equalized Assessed Valuation: **\$184,758,423**

Population: **3,809**

Employees:

Full Time: **16**

Part Time: **11**

Salaries Paid: **\$1,291,869**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$49,975	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	-\$13	\$520	\$360
Revenue Collected During FY 11:	\$2,479,738	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,252,983	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$651	\$740	\$584
Per Capita Expenditures:	\$591	\$705	\$560
Revenues over (under) Expenditures:	\$226,755	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	8.38%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$188,780	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$50	\$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:	\$411,514	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$209,260	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,181,361	\$8,583,251	\$2,594,486
Per Capita Debt:	\$310	\$1,301	\$617
General Obligation Debt over EAV:	0.05%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,173,822	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$308	\$1,428	\$1,096
Revenue Collected During FY 11:	\$743,089	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$812,944	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$195	\$472	\$312
Per Capita Expenditures:	\$213	\$426	\$290
Operating Income (loss):	-\$69,855	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	134.32%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,091,967	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$287	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Indianola Village**

Unit Code: **092/060/32** County: **VERMILION**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$65,295**

Equalized Assessed Valuation: **\$1,070,688**

Population: **219**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$12,902**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$61,784	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$282	\$670	\$454
Revenue Collected During FY 11:	\$47,837	\$229,354	\$114,958
Expenditures During FY 11:	\$53,975	\$213,573	\$105,876
Per Capita Revenue:	\$218	\$579	\$289
Per Capita Expenditures:	\$246	\$555	\$286
Revenues over (under) Expenditures:	-\$6,138	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	103.10%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$55,646	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$254	\$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:	\$28,546	\$43,930	\$
Total Unrestricted Net Assets:	\$27,100	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3.000	\$293,596	\$50,972
Per Capita Debt:	\$14	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Industry Village**

Unit Code: **062/035/32** County: **MCDONOUGH**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$282,122**

Equalized Assessed Valuation: **\$2,662,653**

Population: **490**

Employees:

Full Time: **1**

Part Time: **18**

Salaries Paid: **\$50,174**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$290,917	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$594	\$670	\$454
Revenue Collected During FY 11:	\$159,844	\$229,354	\$114,958
Expenditures During FY 11:	\$142,934	\$213,573	\$105,876
Per Capita Revenue:	\$326	\$579	\$289
Per Capita Expenditures:	\$292	\$555	\$286
Revenues over (under) Expenditures:	\$16,910	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	215.36%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$307,827	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$628	\$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:	\$48,495	\$43,930	\$
Total Unrestricted Net Assets:	\$259,332	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$331,592	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$677	\$2,114	\$837
Revenue Collected During FY 11:	\$155,365	\$200,254	\$87,964
Expenditures During FY 11:	\$35,794	\$193,235	\$93,439
Per Capita Revenue:	\$317	\$547	\$216
Per Capita Expenditures:	\$73	\$537	\$232
Operating Income (loss):	\$119,571	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1260.44%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$451,163	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$921	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Inverness Village**

Unit Code: **016/280/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,888,000**

Equalized Assessed Valuation: **\$569,891,309**

Population: **7,399**

Employees:

Full Time: **17**

Part Time: **5**

Salaries Paid: **\$1,209,444**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,545,886	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$750	\$520	\$360
Revenue Collected During FY 11:	\$3,166,511	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,911,966	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$428	\$740	\$584
Per Capita Expenditures:	\$394	\$705	\$560
Revenues over (under) Expenditures:	\$254,545	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	199.19%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,800,431	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$784	\$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:	\$2,879,594	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$1,268,140	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$8,576.399	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.159	\$1,301	\$617
General Obligation Debt over EAV:	1.50%	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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ipava Village**

Unit Code: 029/060/32

County: FULTON

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,297,800

Equalized Assessed Valuation:

\$3,103,008

Population:

506

Employees:

Full Time:

1

Part Time:

11

Salaries Paid:

\$58,884

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$145,420	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$287	\$670	\$454
Revenue Collected During FY 11:	\$160,757	\$229,354	\$114,958
Expenditures During FY 11:	\$151,533	\$213,573	\$105,876
Per Capita Revenue:	\$318	\$579	\$289
Per Capita Expenditures:	\$299	\$555	\$286
Revenues over (under) Expenditures:	\$9,224	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	97.99%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$148,480	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$293	\$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:	\$148,480	\$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:	\$169.058	\$293,596	\$50,972
Per Capita Debt:	\$334	\$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:	\$167,523	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$331	\$2,114	\$837
Revenue Collected During FY 11:	\$536,899	\$200,254	\$87,964
Expenditures During FY 11:	\$127,504	\$193,235	\$93,439
Per Capita Revenue:	\$1,061	\$547	\$216
Per Capita Expenditures:	\$252	\$537	\$232
Operating Income (loss):	\$409,395	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	457.30%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$583,082	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,152	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Iroquois Village**

Unit Code: **038/060/32** County: **IROQUOIS**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$56,000**

Equalized Assessed Valuation: **\$1,637,425**

Population: **190**

Employees:

Full Time: **100**

Part Time:

Salaries Paid: **\$6,279**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$44,658	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$235	\$670	\$454
Revenue Collected During FY 11:	\$72,354	\$229,354	\$114,958
Expenditures During FY 11:	\$76,481	\$213,573	\$105,876
Per Capita Revenue:	\$381	\$579	\$289
Per Capita Expenditures:	\$403	\$555	\$286
Revenues over (under) Expenditures:	-\$4,127	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	52.99%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$40,531	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$213	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$32,559	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Irving Village

Unit Code: 068/050/32

County: MONTGOME

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$715,361

Equalized Assessed Valuation:

\$2,493,945

Population:

495

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$59,191

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$212.895	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$430	\$670	\$454
Revenue Collected During FY 11:	\$127.499	\$229,354	\$114,958
Expenditures During FY 11:	\$147.487	\$213,573	\$105,876
Per Capita Revenue:	\$258	\$579	\$289
Per Capita Expenditures:	\$298	\$555	\$286
Revenues over (under) Expenditures:	-\$19.988	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	130.80%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$192.907	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$390	\$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:	\$95.891	\$43,930	\$
Total Unrestricted Net Assets:	\$97.016	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$701,763	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,418	\$2,114	\$837
Revenue Collected During FY 11:	\$99,703	\$200,254	\$87,964
Expenditures During FY 11:	\$103,210	\$193,235	\$93,439
Per Capita Revenue:	\$201	\$547	\$216
Per Capita Expenditures:	\$209	\$537	\$232
Operating Income (loss):	-\$3,507	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	676.54%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$698,256	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,411	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Irvington Village**

Unit Code: **095/030/32**

County: **WASHINGTON**

Fiscal Year End:

6/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$189,500

Equalized Assessed Valuation:

\$5,824,638

Population:

659

Employees:

Full Time:

2

Part Time:

12

Salaries Paid:

\$117,012

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$696,941	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.058	\$670	\$454
Revenue Collected During FY 11:	\$218,108	\$229,354	\$114,958
Expenditures During FY 11:	\$253,877	\$213,573	\$105,876
Per Capita Revenue:	\$331	\$579	\$289
Per Capita Expenditures:	\$385	\$555	\$286
Revenues over (under) Expenditures:	-\$35,769	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	260.43%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$661,172	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.003	\$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:	\$661,172	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$1,131,667	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,717	\$2,114	\$837
Revenue Collected During FY 11:	\$203,857	\$200,254	\$87,964
Expenditures During FY 11:	\$238,272	\$193,235	\$93,439
Per Capita Revenue:	\$309	\$547	\$216
Per Capita Expenditures:	\$362	\$537	\$232
Operating Income (loss):	-\$34,415	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	460.50%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,097,252	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,665	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Irwin Village**

Unit Code: **046/055/32**

County: **KANKAKEE**

Fiscal Year End:

6/30/2011

Accounting Method:

Cash

Appropriation or Budget:

\$126,850

Equalized Assessed Valuation:

\$1,131,396

Population:

74

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:	\$934.818	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$12.633	\$670	\$454
Revenue Collected During FY 11:	\$40.045	\$229,354	\$114,958
Expenditures During FY 11:	\$22.400	\$213,573	\$105,876
Per Capita Revenue:	\$541	\$579	\$289
Per Capita Expenditures:	\$303	\$555	\$286
Revenues over (under) Expenditures:	\$17.645	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	4252.07%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$952.463	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$12.871	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$1.076.557	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Island Lake Village**

Unit Code: 049/070/32

County: LAKE

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,646,812

Equalized Assessed Valuation:

\$217,133,465

Population:

8,153

Employees:

Full Time:

36

Part Time:

30

Salaries Paid:

\$3,123,434

Blended Component Units

Number Submitted = 1

Police

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,302,809	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$282	\$520	\$360
Revenue Collected During FY 11:	\$4,789,361	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,273,097	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$587	\$740	\$584
Per Capita Expenditures:	\$647	\$705	\$560
Revenues over (under) Expenditures:	-\$483,736	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	35.46%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,869,907	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$229	\$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:	\$1,065,730	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$129,302	\$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:	\$2,572,106	\$8,583,251	\$2,594,486
Per Capita Debt:	\$315	\$1,301	\$617
General Obligation Debt over EAV:	0.75%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$10,480,673	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,285	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,169,543	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,036,529	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$143	\$472	\$312
Per Capita Expenditures:	\$127	\$426	\$290
Operating Income (loss):	\$133,014	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1023.96%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$10,613,687	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,302	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Itasca Village**

Unit Code: **022/065/32** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$51,879,172**

Equalized Assessed Valuation: **\$670,061,751**

Population: **8,302**

Employees:

Full Time: **54**

Part Time: **26**

Salaries Paid: **\$5,223,959**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,615,979	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$556	\$520	\$360
Revenue Collected During FY 11:	\$12,320,347	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$11,700,979	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,484	\$740	\$584
Per Capita Expenditures:	\$1,409	\$705	\$560
Revenues over (under) Expenditures:	\$619,368	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	44.74%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,235,347	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$631	\$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:	\$1,531,216	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,348,107	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$55.112.440	\$8,583,251	\$2,594,486
Per Capita Debt:	\$6.638	\$1,301	\$617
General Obligation Debt over EAV:	5.36%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$17,452,034	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,102	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,386,847	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$6,416,013	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$528	\$472	\$312
Per Capita Expenditures:	\$773	\$426	\$290
Operating Income (loss):	-\$2,029,166	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	240.38%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$15,422,868	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,858	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Iuka Village

Unit Code: 058/025/32

County: MARION

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$175,300

Equalized Assessed Valuation:

\$2,215,826

Population:

489

Employees:

Full Time:

1

Part Time:

15

Salaries Paid:

\$79,481

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$81.600	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$167	\$670	\$454
Revenue Collected During FY 11:	\$127.611	\$229,354	\$114,958
Expenditures During FY 11:	\$124.169	\$213,573	\$105,876
Per Capita Revenue:	\$261	\$579	\$289
Per Capita Expenditures:	\$254	\$555	\$286
Revenues over (under) Expenditures:	\$3.442	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	68.49%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$85.042	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$174	\$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:	\$820	\$43,930	\$
Total Unrestricted Net Assets:	\$84.222	\$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:	\$462	\$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:	\$992,629	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,030	\$2,114	\$837
Revenue Collected During FY 11:	\$195,725	\$200,254	\$87,964
Expenditures During FY 11:	\$229,853	\$193,235	\$93,439
Per Capita Revenue:	\$400	\$547	\$216
Per Capita Expenditures:	\$470	\$537	\$232
Operating Income (loss):	-\$34,128	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	417.01%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$958,501	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,960	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ivesdale Village**

Unit Code: **010/045/32** County: **CHAMPAIGN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$239,900**

Equalized Assessed Valuation: **\$3,525,828**

Population: **267**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$5,560**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$452.062	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.693	\$670	\$454
Revenue Collected During FY 11:	\$102.100	\$229,354	\$114,958
Expenditures During FY 11:	\$110.893	\$213,573	\$105,876
Per Capita Revenue:	\$382	\$579	\$289
Per Capita Expenditures:	\$415	\$555	\$286
Revenues over (under) Expenditures:	-\$8.793	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	399.73%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$443.269	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.660	\$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:	\$1.582	\$43,930	\$
Total Unrestricted Net Assets:	\$441.687	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$35,800	\$293,596	\$50,972
Per Capita Debt:	\$134	\$798	\$117
General Obligation Debt over EAV:	1.02%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$21,932	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$82	\$2,114	\$837
Revenue Collected During FY 11:	\$32,006	\$200,254	\$87,964
Expenditures During FY 11:	\$42,178	\$193,235	\$93,439
Per Capita Revenue:	\$120	\$547	\$216
Per Capita Expenditures:	\$158	\$537	\$232
Operating Income (loss):	-\$10,172	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	27.88%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$11,760	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$44	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Jacksonville City**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$37,156,918**

Equalized Assessed Valuation: **\$236,091,279**

Population: **19,214**

Employees:

Full Time:	177
Part Time:	13
Salaries Paid:	\$8,709,017

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$14,876,305	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$774	\$520	\$360
Revenue Collected During FY 11:	\$15,155,683	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$13,883,544	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$789	\$740	\$584
Per Capita Expenditures:	\$723	\$705	\$560
Revenues over (under) Expenditures:	\$1,272,139	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	110.69%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$15,368,130	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$800	\$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:	\$9,990,927	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$11,234,558	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,649,645	\$8,583,251	\$2,594,486
Per Capita Debt:	\$190	\$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:	\$30,984,441	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,613	\$1,428	\$1,096
Revenue Collected During FY 11:	\$6,057,853	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$6,503,925	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$315	\$472	\$312
Per Capita Expenditures:	\$338	\$426	\$290
Operating Income (loss):	-\$446,072	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	469.92%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$30,563,369	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,591	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Jeffersonville Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$688,400**

Equalized Assessed Valuation: **\$947,596**

Population: **367**

Employees:

Full Time: **2**

Part Time: **10**

Salaries Paid: **\$56,503**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$26.657	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$73	\$670	\$454
Revenue Collected During FY 11:	\$70.417	\$229,354	\$114,958
Expenditures During FY 11:	\$63.221	\$213,573	\$105,876
Per Capita Revenue:	\$192	\$579	\$289
Per Capita Expenditures:	\$172	\$555	\$286
Revenues over (under) Expenditures:	\$7.196	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	53.55%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$33.853	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$92	\$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:	\$26.148	\$43,930	\$
Total Unrestricted Net Assets:	\$15.676	\$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:	\$182.000	\$293,596	\$50,972
Per Capita Debt:	\$496	\$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:	\$984,134	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,682	\$2,114	\$837
Revenue Collected During FY 11:	\$274,834	\$200,254	\$87,964
Expenditures During FY 11:	\$230,051	\$193,235	\$93,439
Per Capita Revenue:	\$749	\$547	\$216
Per Capita Expenditures:	\$627	\$537	\$232
Operating Income (loss):	\$44,783	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	447.26%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,028,917	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,804	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Jeisyville Village**

Unit Code: 011/025/32

County: CHRISTIAN

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$84,100

Equalized Assessed Valuation:

\$475,395

Population:

122

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$7,644

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$112,550	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$923	\$670	\$454
Revenue Collected During FY 11:	\$18,469	\$229,354	\$114,958
Expenditures During FY 11:	\$17,907	\$213,573	\$105,876
Per Capita Revenue:	\$151	\$579	\$289
Per Capita Expenditures:	\$147	\$555	\$286
Revenues over (under) Expenditures:	\$562	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	603.68%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$108,101	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$886	\$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:	\$20,545	\$43,930	\$
Total Unrestricted Net Assets:	\$79,950	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$100,254	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$822	\$2,114	\$837
Revenue Collected During FY 11:	\$27,201	\$200,254	\$87,964
Expenditures During FY 11:	\$36,092	\$193,235	\$93,439
Per Capita Revenue:	\$223	\$547	\$216
Per Capita Expenditures:	\$296	\$537	\$232
Operating Income (loss):	-\$8,891	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	265.34%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$95,765	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$785	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Jerome Village**

Unit Code: **083/060/32** County: **SANGAMON**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$1,802,175**

Equalized Assessed Valuation: **\$27,542,560**

Population: **1,291**

Employees:

Full Time: **11**

Part Time: **11**

Salaries Paid: **\$587,052**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$121.392	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$94	\$520	\$360
Revenue Collected During FY 11:	\$1.051.393	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.004.979	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$814	\$740	\$584
Per Capita Expenditures:	\$778	\$705	\$560
Revenues over (under) Expenditures:	\$46.414	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	21.07%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$211.734	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$164	\$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:	\$157.050	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$54.684	\$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:	\$72.659	\$8,583,251	\$2,594,486
Per Capita Debt:	\$56	\$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:	\$572,261	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$443	\$1,428	\$1,096
Revenue Collected During FY 11:	\$346,312	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$355,964	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$268	\$472	\$312
Per Capita Expenditures:	\$276	\$426	\$290
Operating Income (loss):	-\$9,652	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	145.71%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$518,681	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$402	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Jerseyville City**

Unit Code: **042/030/30** County: **JERSEY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,146,571**

Equalized Assessed Valuation: **\$123,327,214**

Population: **8,465**

Employees:

Full Time: **64**

Part Time: **30**

Salaries Paid: **\$3,169,726**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,728,365	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$677	\$520	\$360
Revenue Collected During FY 11:	\$5,578,763	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,326,157	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$659	\$740	\$584
Per Capita Expenditures:	\$629	\$705	\$560
Revenues over (under) Expenditures:	\$252,606	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	115.96%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6,175,971	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$730	\$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:	\$382,355	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$5,793,616	\$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:	\$1,827,681	\$8,583,251	\$2,594,486
Per Capita Debt:	\$216	\$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:	\$6,520,842	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$770	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,982,215	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,393,217	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$352	\$472	\$312
Per Capita Expenditures:	\$283	\$426	\$290
Operating Income (loss):	\$588,998	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	297.08%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$7,109,840	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$840	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Jewett Village**

Unit Code: **018/015/32** County: **CUMBERLAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$126,100**

Equalized Assessed Valuation: **\$1,031,996**

Population: **223**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$13,840**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$27,574	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$124	\$670	\$454
Revenue Collected During FY 11:	\$45,251	\$229,354	\$114,958
Expenditures During FY 11:	\$55,983	\$213,573	\$105,876
Per Capita Revenue:	\$203	\$579	\$289
Per Capita Expenditures:	\$251	\$555	\$286
Revenues over (under) Expenditures:	-\$10,732	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	34.51%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$19,321	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$87	\$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:	\$44,481	\$43,930	\$
Total Unrestricted Net Assets:	-\$22,997	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$39,943	\$293,596	\$50,972
Per Capita Debt:	\$179	\$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:	\$565,345	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,535	\$2,114	\$837
Revenue Collected During FY 11:	\$35,539	\$200,254	\$87,964
Expenditures During FY 11:	\$48,029	\$193,235	\$93,439
Per Capita Revenue:	\$159	\$547	\$216
Per Capita Expenditures:	\$215	\$537	\$232
Operating Income (loss):	-\$12,490	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1151.09%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$552,855	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,479	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Johnsburg Village**

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

County: **MCHENRY**

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,884,115

Equalized Assessed Valuation:

\$246,770,471

Population:

6,734

Employees:

Full Time:

20

Part Time:

5

Salaries Paid:

\$1,088,892

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,224,737	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$182	\$520	\$360
Revenue Collected During FY 11:	\$3,279,533	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,537,193	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$487	\$740	\$584
Per Capita Expenditures:	\$377	\$705	\$560
Revenues over (under) Expenditures:	\$742,340	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	87.79%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,227,516	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$331	\$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:	\$290,890	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,681,815	\$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:	\$4,392,495	\$8,583,251	\$2,594,486
Per Capita Debt:	\$652	\$1,301	\$617
General Obligation Debt over EAV:	0.59%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$4,793,944	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$712	\$1,428	\$1,096
Revenue Collected During FY 11:	\$633,625	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$705,758	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$94	\$472	\$312
Per Capita Expenditures:	\$105	\$426	\$290
Operating Income (loss):	-\$72,133	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	759.80%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,362,381	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$796	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Johnsonville Village**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$26,350**

Equalized Assessed Valuation: **\$232,763**

Population: **69**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$3,914**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$61,488	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$891	\$670	\$454
Revenue Collected During FY 11:	\$14,725	\$229,354	\$114,958
Expenditures During FY 11:	\$9,370	\$213,573	\$105,876
Per Capita Revenue:	\$213	\$579	\$289
Per Capita Expenditures:	\$136	\$555	\$286
Revenues over (under) Expenditures:	\$5,355	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	713.37%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$66,843	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$969	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$66,843	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Johnston City City**

Unit Code: **100/060/30** County: **WILLIAMSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,470,000**

Equalized Assessed Valuation: **\$17,874,116**

Population: **3,557**

Employees:

Full Time: **24**

Part Time: **25**

Salaries Paid: **\$1,154,828**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$352.953	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$99	\$520	\$360
Revenue Collected During FY 11:	\$1.786.460	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.982.354	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$502	\$740	\$584
Per Capita Expenditures:	\$557	\$705	\$560
Revenues over (under) Expenditures:	-\$195.894	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	25.38%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$503.043	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$141	\$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:	\$397.518	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$234.111	\$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:	\$821.227	\$8,583,251	\$2,594,486
Per Capita Debt:	\$231	\$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:	\$1,013,247	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$285	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,357,840	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,360,738	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$382	\$472	\$312
Per Capita Expenditures:	\$383	\$426	\$290
Operating Income (loss):	-\$2,898	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	423.87%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,767,711	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,622	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Joliet City**

Unit Code: **099/055/30** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$322,344,154**

Equalized Assessed Valuation: **\$2,892,252,345**

Population: **147,433**

Employees:

Full Time:	817
Part Time:	98
Salaries Paid:	\$81,261,998

Blended Component Units

Number Submitted = 2

Joliet Firefighters' Pension Fund

Joliet Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$66,296,387	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$450	\$408	\$344
Revenue Collected During FY 11:	\$162,918,377	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$163,545,519	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1.105	\$966	\$915
Per Capita Expenditures:	\$1.109	\$910	\$864
Revenues over (under) Expenditures:	-\$627,142	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	41.46%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$67,813,036	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$460	\$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:	\$19,314,093	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$53,366,863	\$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:	\$59.057.072	\$80,093,952	\$52,112,479
Per Capita Debt:	\$401	\$1,447	\$1,211
General Obligation Debt over EAV:	0.32%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$253,376,057	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,719	\$1,281	\$1,058
Revenue Collected During FY 11:	\$43,411,323	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$37,138,790	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$294	\$347	\$255
Per Capita Expenditures:	\$252	\$343	\$253
Operating Income (loss):	\$6,272,533	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	688.74%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$255,791,397	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,735	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Jonesboro City**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,670,000**

Equalized Assessed Valuation: **\$14,964,416**

Population: **1,821**

Employees:

Full Time: **11**

Part Time: **4**

Salaries Paid: **\$465,255**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$832.673	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$457	\$520	\$360
Revenue Collected During FY 11:	\$639.376	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$591.133	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$351	\$740	\$584
Per Capita Expenditures:	\$325	\$705	\$560
Revenues over (under) Expenditures:	\$48.243	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	149.02%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$880.916	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$484	\$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:	\$45.262	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$950.728	\$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:	\$2,220,292	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,219	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,018,103	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$985,527	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$559	\$472	\$312
Per Capita Expenditures:	\$541	\$426	\$290
Operating Income (loss):	\$32,576	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	228.60%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,252,868	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,237	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Joy Village

Unit Code: 066/015/32

County: MERCER

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$576,194

Equalized Assessed Valuation:

\$2,772,847

Population:

350

Employees:

Full Time:

3

Part Time:

2

Salaries Paid:

\$62,752

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$89,664	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$256	\$670	\$454
Revenue Collected During FY 11:	\$149,864	\$229,354	\$114,958
Expenditures During FY 11:	\$115,722	\$213,573	\$105,876
Per Capita Revenue:	\$428	\$579	\$289
Per Capita Expenditures:	\$331	\$555	\$286
Revenues over (under) Expenditures:	\$34,142	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	99.26%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$114,860	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$328	\$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:	\$114,860	\$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:	\$59.615	\$293,596	\$50,972
Per Capita Debt:	\$170	\$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:	\$449,453	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,284	\$2,114	\$837
Revenue Collected During FY 11:	\$112,851	\$200,254	\$87,964
Expenditures During FY 11:	\$131,024	\$193,235	\$93,439
Per Capita Revenue:	\$322	\$547	\$216
Per Capita Expenditures:	\$374	\$537	\$232
Operating Income (loss):	-\$18,173	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	336.98%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$441,526	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,262	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Junction Village**

Unit Code: **030/015/32** County: **GALLATIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$51,000**

Equalized Assessed Valuation: **\$231,558**

Population: **129**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$1,800**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$143.878	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.115	\$670	\$454
Revenue Collected During FY 11:	\$20.564	\$229,354	\$114,958
Expenditures During FY 11:	\$22.823	\$213,573	\$105,876
Per Capita Revenue:	\$159	\$579	\$289
Per Capita Expenditures:	\$177	\$555	\$286
Revenues over (under) Expenditures:	-\$2.259	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	620.51%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$141.619	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.098	\$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:	\$119.788	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kampsville Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$222,400**

Equalized Assessed Valuation: **\$3,087,986**

Population: **350**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$11,168**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$91.675	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$262	\$670	\$454
Revenue Collected During FY 11:	\$90.279	\$229,354	\$114,958
Expenditures During FY 11:	\$88.175	\$213,573	\$105,876
Per Capita Revenue:	\$258	\$579	\$289
Per Capita Expenditures:	\$252	\$555	\$286
Revenues over (under) Expenditures:	\$2.104	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	106.36%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$93.779	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$268	\$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:	\$55.779	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$31.217	\$293,596	\$50,972
Per Capita Debt:	\$89	\$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:	\$343,731	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$982	\$2,114	\$837
Revenue Collected During FY 11:	\$90,158	\$200,254	\$87,964
Expenditures During FY 11:	\$112,626	\$193,235	\$93,439
Per Capita Revenue:	\$258	\$547	\$216
Per Capita Expenditures:	\$322	\$537	\$232
Operating Income (loss):	-\$22,468	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	298.62%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$336,325	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$961	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kane Village**

Unit Code: 031/030/32

County: GREENE

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$777,500

Equalized Assessed Valuation:

\$1,602,202

Population:

426

Employees:

Full Time:

1

Part Time:

13

Salaries Paid:

\$34,963

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$57,225	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$134	\$670	\$454
Revenue Collected During FY 11:	\$97,644	\$229,354	\$114,958
Expenditures During FY 11:	\$54,775	\$213,573	\$105,876
Per Capita Revenue:	\$229	\$579	\$289
Per Capita Expenditures:	\$129	\$555	\$286
Revenues over (under) Expenditures:	\$42,869	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	182.74%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$100,094	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$235	\$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:	\$100,095	\$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:	\$620.000	\$293,596	\$50,972
Per Capita Debt:	\$1.455	\$798	\$117
General Obligation Debt over EAV:	38.70%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$679,220	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,594	\$2,114	\$837
Revenue Collected During FY 11:	\$104,404	\$200,254	\$87,964
Expenditures During FY 11:	\$96,384	\$193,235	\$93,439
Per Capita Revenue:	\$245	\$547	\$216
Per Capita Expenditures:	\$226	\$537	\$232
Operating Income (loss):	\$8,020	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	713.02%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$687,240	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,613	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Kaneville Village

Unit Code: 045/110/32

County: KANE

Fiscal Year End:

4/30/2011

Accounting Method:

Cash

Appropriation or Budget:

\$166,000

Equalized Assessed Valuation:

\$

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Number Submitted = 2

Motor Fuel Tax

Road & Bridge Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$117,976	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$	\$670	\$454
Revenue Collected During FY 11:	\$92,132	\$229,354	\$114,958
Expenditures During FY 11:	\$76,593	\$213,573	\$105,876
Per Capita Revenue:	\$	\$579	\$289
Per Capita Expenditures:	\$	\$555	\$286
Revenues over (under) Expenditures:	\$15,539	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	191.19%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$146,441	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Kankakee City**

Unit Code: **046/060/30** County: **KANKAKEE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$50,950,248**

Equalized Assessed Valuation: **\$289,281,727**

Population: **26,671**

Employees:

Full Time:	259
Part Time:	79
Salaries Paid:	\$15,450,144

Blended Component Units

Number Submitted = **2**

Community Development Agency

Environmental Services Utility

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,959,399	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$111	\$408	\$344
Revenue Collected During FY 11:	\$43,965,526	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$41,090,361	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,648	\$966	\$915
Per Capita Expenditures:	\$1,541	\$910	\$864
Revenues over (under) Expenditures:	\$2,875,165	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	8.98%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$3,689,893	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$138	\$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:	\$9,567,664	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$45,805,536	\$4,803,365	\$9,476,133



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$103.613.286

Averages

\$80,093,952

Medians

\$52,112,479

Per Capita Debt:

\$3.885

\$1,447

\$1,211

General Obligation Debt over EAV:

24.23%

4.26%

3.16%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$28,175,967

\$68,241,573

\$47,518,024

Per Capita Beginning Retained Earnings for FY 11:

\$1,056

\$1,281

\$1,058

Revenue Collected During FY 11:

\$11,644,646

\$19,021,231

\$10,804,782

Expenditures During FY 11:

\$13,790,966

\$18,785,626

\$10,275,973

Per Capita Revenue:

\$437

\$347

\$255

Per Capita Expenditures:

\$517

\$343

\$253

Operating Income (loss):

-\$2,146,320

\$235,605

\$246,336

Ratio of Retained Earnings to Expenditures:

192.56%

446.20%

397.59%

Ending Retained Earnings for FY 11:

\$26,556,325

\$69,059,751

\$47,406,747

Per Capita Ending Retained Earnings:

\$996

\$1,300

\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kansas Village**

Unit Code: **023/025/32** County: **EDGAR**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$523,450**

Equalized Assessed Valuation: **\$4,464,587**

Population: **842**

Employees:

Full Time: **3**

Part Time: **24**

Salaries Paid: **\$145,801**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$637.667	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$757	\$670	\$454
Revenue Collected During FY 11:	\$203.259	\$229,354	\$114,958
Expenditures During FY 11:	\$238.864	\$213,573	\$105,876
Per Capita Revenue:	\$241	\$579	\$289
Per Capita Expenditures:	\$284	\$555	\$286
Revenues over (under) Expenditures:	-\$35.605	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	245.98%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$587.563	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$698	\$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:	\$94.315	\$43,930	\$
Total Unrestricted Net Assets:	\$410.526	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$720,241	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$855	\$2,114	\$837
Revenue Collected During FY 11:	\$140,072	\$200,254	\$87,964
Expenditures During FY 11:	\$126,683	\$193,235	\$93,439
Per Capita Revenue:	\$166	\$547	\$216
Per Capita Expenditures:	\$150	\$537	\$232
Operating Income (loss):	\$13,389	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	579.11%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$733,630	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$871	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kappa Village**

Unit Code: **102/040/32** County: **WOODFORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$440,255**

Equalized Assessed Valuation: **\$4,276,940**

Population: **227**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$14,886**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$159,223	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$701	\$670	\$454
Revenue Collected During FY 11:	\$45,020	\$229,354	\$114,958
Expenditures During FY 11:	\$27,528	\$213,573	\$105,876
Per Capita Revenue:	\$198	\$579	\$289
Per Capita Expenditures:	\$121	\$555	\$286
Revenues over (under) Expenditures:	\$17,492	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	641.95%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$176,715	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$778	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$166,920	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$25.975	\$293,596	\$50,972
Per Capita Debt:	\$114	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Karnak Village**

Unit Code: **077/010/32** County: **PULASKI**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$189,200**

Equalized Assessed Valuation: **\$1,387,063**

Population: **619**

Employees:

Full Time: **3**

Part Time: **4**

Salaries Paid: **\$117,514**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$27,782	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$45	\$670	\$454
Revenue Collected During FY 11:	\$255,789	\$229,354	\$114,958
Expenditures During FY 11:	\$259,614	\$213,573	\$105,876
Per Capita Revenue:	\$413	\$579	\$289
Per Capita Expenditures:	\$419	\$555	\$286
Revenues over (under) Expenditures:	-\$3,825	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	7.49%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$19,457	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$31	\$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:	\$44,243	\$43,930	\$
Total Unrestricted Net Assets:	-\$24,786	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$249,000	\$293,596	\$50,972
Per Capita Debt:	\$402	\$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:	\$1,413,866	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,284	\$2,114	\$837
Revenue Collected During FY 11:	\$339,044	\$200,254	\$87,964
Expenditures During FY 11:	\$408,277	\$193,235	\$93,439
Per Capita Revenue:	\$548	\$547	\$216
Per Capita Expenditures:	\$660	\$537	\$232
Operating Income (loss):	-\$69,233	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	330.45%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,349,133	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,180	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keenes Village**

Unit Code: **096/035/32** County: **WAYNE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$**

Equalized Assessed Valuation: **\$181,035**

Population: **83**

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:	\$49,467	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$596	\$670	\$454
Revenue Collected During FY 11:	\$13,230	\$229,354	\$114,958
Expenditures During FY 11:	\$9,420	\$213,573	\$105,876
Per Capita Revenue:	\$159	\$579	\$289
Per Capita Expenditures:	\$113	\$555	\$286
Revenues over (under) Expenditures:	\$3,810	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	534.66%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$50,365	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$607	\$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:	\$30,247	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$23.000	\$293,596	\$50,972
Per Capita Debt:	\$277	\$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:	\$251,305	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,028	\$2,114	\$837
Revenue Collected During FY 11:	\$17,063	\$200,254	\$87,964
Expenditures During FY 11:	\$37,897	\$193,235	\$93,439
Per Capita Revenue:	\$206	\$547	\$216
Per Capita Expenditures:	\$457	\$537	\$232
Operating Income (loss):	-\$20,834	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	613.43%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$232,471	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,801	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keensburg Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$90,950**

Equalized Assessed Valuation: **\$731,310**

Population: **350**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$21,900**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$43,227	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$124	\$670	\$454
Revenue Collected During FY 11:	\$35,533	\$229,354	\$114,958
Expenditures During FY 11:	\$36,573	\$213,573	\$105,876
Per Capita Revenue:	\$102	\$579	\$289
Per Capita Expenditures:	\$104	\$555	\$286
Revenues over (under) Expenditures:	-\$1,040	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	115.35%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$42,187	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$121	\$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:	\$20,759	\$43,930	\$
Total Unrestricted Net Assets:	\$21,428	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$224,000	\$293,596	\$50,972
Per Capita Debt:	\$640	\$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:	\$712,410	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,035	\$2,114	\$837
Revenue Collected During FY 11:	\$52,908	\$200,254	\$87,964
Expenditures During FY 11:	\$91,830	\$193,235	\$93,439
Per Capita Revenue:	\$151	\$547	\$216
Per Capita Expenditures:	\$262	\$537	\$232
Operating Income (loss):	-\$38,922	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	733.41%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$673,488	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,924	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keithsburg City**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$652,878**

Equalized Assessed Valuation: **\$3,710,522**

Population: **700**

Employees:

Full Time: **3**

Part Time: **18**

Salaries Paid: **\$95,506**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$346.937	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$496	\$670	\$454
Revenue Collected During FY 11:	\$314.711	\$229,354	\$114,958
Expenditures During FY 11:	\$299.840	\$213,573	\$105,876
Per Capita Revenue:	\$450	\$579	\$289
Per Capita Expenditures:	\$428	\$555	\$286
Revenues over (under) Expenditures:	\$14.871	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	120.67%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$361.808	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$517	\$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:	\$366.396	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$723,666	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,034	\$2,114	\$837
Revenue Collected During FY 11:	\$172,914	\$200,254	\$87,964
Expenditures During FY 11:	\$204,381	\$193,235	\$93,439
Per Capita Revenue:	\$247	\$547	\$216
Per Capita Expenditures:	\$292	\$537	\$232
Operating Income (loss):	-\$31,467	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	338.68%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$692,199	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$989	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kell Village**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$49,800**

Equalized Assessed Valuation: **\$612,505**

Population: **263**

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:	\$55,281	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$210	\$670	\$454
Revenue Collected During FY 11:	\$55,150	\$229,354	\$114,958
Expenditures During FY 11:	\$48,322	\$213,573	\$105,876
Per Capita Revenue:	\$210	\$579	\$289
Per Capita Expenditures:	\$184	\$555	\$286
Revenues over (under) Expenditures:	\$6,828	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	128.53%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$62,109	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$236	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$34,099	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kempton Village**

Unit Code: **027/025/32** County: **FORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$261,122**

Equalized Assessed Valuation: **\$1,681,041**

Population: **235**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$15,180**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$108.370	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$461	\$670	\$454
Revenue Collected During FY 11:	\$112.172	\$229,354	\$114,958
Expenditures During FY 11:	\$73.835	\$213,573	\$105,876
Per Capita Revenue:	\$477	\$579	\$289
Per Capita Expenditures:	\$314	\$555	\$286
Revenues over (under) Expenditures:	\$38.337	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	198.70%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$146.707	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$624	\$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:	\$61.857	\$43,930	\$
Total Unrestricted Net Assets:	\$84.850	\$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:	\$74,000	\$293,596	\$50,972
Per Capita Debt:	\$315	\$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:	-\$56,729	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	-\$241	\$2,114	\$837
Revenue Collected During FY 11:	\$38,554	\$200,254	\$87,964
Expenditures During FY 11:	\$25,189	\$193,235	\$93,439
Per Capita Revenue:	\$164	\$547	\$216
Per Capita Expenditures:	\$107	\$537	\$232
Operating Income (loss):	\$13,365	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	-172.15%	415.04%	333.91%
Ending Retained Earnings for FY 11:	-\$43,364	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	-\$185	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Kenilworth Village**

Unit Code: **016/290/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,098,422**

Equalized Assessed Valuation: **\$412,571,054**

Population: **2,513**

Employees:

Full Time:	23
Part Time:	23
Salaries Paid:	\$2,066,144

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:	\$3,073,501	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.223	\$520	\$360
Revenue Collected During FY 11:	\$4,536,698	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,377,906	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.805	\$740	\$584
Per Capita Expenditures:	\$1.742	\$705	\$560
Revenues over (under) Expenditures:	\$158,792	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	74.07%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,242,727	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.290	\$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:	\$1,975,475	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,200,839	\$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:	\$7,741,218	\$8,583,251	\$2,594,486
Per Capita Debt:	\$3.080	\$1,301	\$617
General Obligation Debt over EAV:	0.86%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,470,522	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$585	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,031,183	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$923,402	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$410	\$472	\$312
Per Capita Expenditures:	\$367	\$426	\$290
Operating Income (loss):	\$107,781	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	170.92%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,578,303	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$628	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kenney Village**

Unit Code: **020/025/32** County: **DEWITT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$226,495**

Equalized Assessed Valuation: **\$2,628,821**

Population: **390**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$50,162**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$249,273	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$639	\$670	\$454
Revenue Collected During FY 11:	\$112,423	\$229,354	\$114,958
Expenditures During FY 11:	\$91,190	\$213,573	\$105,876
Per Capita Revenue:	\$288	\$579	\$289
Per Capita Expenditures:	\$234	\$555	\$286
Revenues over (under) Expenditures:	\$21,233	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	296.64%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$270,506	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$694	\$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:	\$270,506	\$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:	\$113,450	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$291	\$2,114	\$837
Revenue Collected During FY 11:	\$69,214	\$200,254	\$87,964
Expenditures During FY 11:	\$60,136	\$193,235	\$93,439
Per Capita Revenue:	\$177	\$547	\$216
Per Capita Expenditures:	\$154	\$537	\$232
Operating Income (loss):	\$9,078	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	203.75%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$122,528	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$314	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Kewanee City**

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

County: **HENRY**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash

Appropriation or Budget:

\$89,139,365

Equalized Assessed Valuation:

\$96,720,422

Population:

12,916

Employees:

Full Time:

81

Part Time:

40

Salaries Paid:

\$4,466,349

Blended Component Units

Number Submitted = 3

Cemetery

Kewanee Fire Pension Trust

Kewanee Police Pension Trust

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,410,043	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$419	\$520	\$360
Revenue Collected During FY 11:	\$7,435,457	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6,168,144	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$576	\$740	\$584
Per Capita Expenditures:	\$478	\$705	\$560
Revenues over (under) Expenditures:	\$1,267,313	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	96.18%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,932,724	\$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:	\$5,932,724	\$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:	\$12,110,194	\$8,583,251	\$2,594,486
Per Capita Debt:	\$938	\$1,301	\$617
General Obligation Debt over EAV:	4.56%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,715,230	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$133	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,756,493	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,352,979	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$368	\$472	\$312
Per Capita Expenditures:	\$260	\$426	\$290
Operating Income (loss):	\$1,403,514	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	68.11%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,283,842	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$177	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keyesport Village**

Unit Code: 014/055/32 County: CLINTON

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$146,000

Equalized Assessed Valuation: \$3,116,162

Population: 722

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: \$66,130

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$57,994	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$80	\$670	\$454
Revenue Collected During FY 11:	\$107,973	\$229,354	\$114,958
Expenditures During FY 11:	\$68,518	\$213,573	\$105,876
Per Capita Revenue:	\$150	\$579	\$289
Per Capita Expenditures:	\$95	\$555	\$286
Revenues over (under) Expenditures:	\$39,455	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	142.22%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$97,449	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$135	\$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:	\$43,587	\$43,930	\$
Total Unrestricted Net Assets:	\$53,862	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$192.000	\$293,596	\$50,972
Per Capita Debt:	\$266	\$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:	\$818,483	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,134	\$2,114	\$837
Revenue Collected During FY 11:	\$174,483	\$200,254	\$87,964
Expenditures During FY 11:	\$216,897	\$193,235	\$93,439
Per Capita Revenue:	\$242	\$547	\$216
Per Capita Expenditures:	\$300	\$537	\$232
Operating Income (loss):	-\$42,414	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	357.81%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$776,069	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,075	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kilbourne Village**

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

County: **MASON**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash

Appropriation or Budget:

\$156,400

Equalized Assessed Valuation:

\$1,544,093

Population:

302

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$28,043

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$391.261	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.296	\$670	\$454
Revenue Collected During FY 11:	\$124.135	\$229,354	\$114,958
Expenditures During FY 11:	\$94.494	\$213,573	\$105,876
Per Capita Revenue:	\$411	\$579	\$289
Per Capita Expenditures:	\$313	\$555	\$286
Revenues over (under) Expenditures:	\$29.641	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	445.43%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$420.902	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.394	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$420.612	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Kildeer Village**

Unit Code: **049/075/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,052,398**

Equalized Assessed Valuation: **\$321,676,990**

Population: **3,900**

Employees:

Full Time: **20**

Part Time: **2**

Salaries Paid: **\$1,761,926**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,256,315	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$322	\$520	\$360
Revenue Collected During FY 11:	\$4,546,048	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,367,169	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,166	\$740	\$584
Per Capita Expenditures:	\$1,376	\$705	\$560
Revenues over (under) Expenditures:	-\$821,121	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	34.46%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,849,559	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$474	\$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:	\$806,981	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,634,430	\$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:	\$2,316,164	\$8,583,251	\$2,594,486
Per Capita Debt:	\$594	\$1,301	\$617
General Obligation Debt over EAV:	0.63%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,901,355	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,770	\$1,428	\$1,096
Revenue Collected During FY 11:	\$682,041	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$616,480	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$175	\$472	\$312
Per Capita Expenditures:	\$158	\$426	\$290
Operating Income (loss):	\$65,561	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1130.11%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,966,916	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,786	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Kincaid Village**

Unit Code: 011/030/32 County: CHRISTIAN

Fiscal Year End: 4/30/2011

Accounting Method: Combination

Appropriation or Budget: \$1,118,100

Equalized Assessed Valuation: \$9,720,352

Population: 1,353

Employees:

Full Time: 6

Part Time: 10

Salaries Paid: \$254,093

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$315.539	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$233	\$520	\$360
Revenue Collected During FY 11:	\$380.533	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$367.911	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$281	\$740	\$584
Per Capita Expenditures:	\$272	\$705	\$560
Revenues over (under) Expenditures:	\$12.622	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	89.20%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$328.161	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$243	\$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:	\$87.190	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$240.971	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$308.123	\$8,583,251	\$2,594,486
Per Capita Debt:	\$228	\$1,301	\$617
General Obligation Debt over EAV:	2.88%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,448,408	\$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:	\$473,659	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$509,776	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$350	\$472	\$312
Per Capita Expenditures:	\$377	\$426	\$290
Operating Income (loss):	-\$36,117	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	473.21%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,412,291	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,783	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kinderhook Village**

Unit Code: **075/045/32** County: **PIKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$129,066**

Equalized Assessed Valuation: **\$1,502,718**

Population: **250**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$15,974**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$36,746	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$147	\$670	\$454
Revenue Collected During FY 11:	\$40,095	\$229,354	\$114,958
Expenditures During FY 11:	\$35,678	\$213,573	\$105,876
Per Capita Revenue:	\$160	\$579	\$289
Per Capita Expenditures:	\$143	\$555	\$286
Revenues over (under) Expenditures:	\$4,417	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	111.17%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$39,663	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$159	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$21,042	\$3,233	\$
Total Unreserved Funds:	\$18,621	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$158.900	\$293,596	\$50,972
Per Capita Debt:	\$636	\$798	\$117
General Obligation Debt over EAV:	10.57%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$355,719	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,423	\$2,114	\$837
Revenue Collected During FY 11:	\$45,596	\$200,254	\$87,964
Expenditures During FY 11:	\$69,716	\$193,235	\$93,439
Per Capita Revenue:	\$182	\$547	\$216
Per Capita Expenditures:	\$279	\$537	\$232
Operating Income (loss):	-\$24,120	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	477.79%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$333,099	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,332	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Kingston Village**

Unit Code: **019/030/32** County: **DEKALB**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,057,839**

Equalized Assessed Valuation: **\$24,293,514**

Population: **1,164**

Employees:

Full Time: **5**

Part Time: **1**

Salaries Paid: **\$192,525**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$340.685	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$293	\$520	\$360
Revenue Collected During FY 11:	\$375.449	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$354.524	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$323	\$740	\$584
Per Capita Expenditures:	\$305	\$705	\$560
Revenues over (under) Expenditures:	\$20.925	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	111.30%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$394.591	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$339	\$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:	\$394.591	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$233.604	\$8,583,251	\$2,594,486
Per Capita Debt:	\$201	\$1,301	\$617
General Obligation Debt over EAV:	0.31%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	-\$24,900	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	-\$21	\$1,428	\$1,096
Revenue Collected During FY 11:	\$344,722	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$349,445	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$296	\$472	\$312
Per Capita Expenditures:	\$300	\$426	\$290
Operating Income (loss):	-\$4,723	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	-17.92%	411.72%	349.23%
Ending Retained Earnings for FY 11:	-\$62,604	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	-\$54	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kingston Mines Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$249,860**

Equalized Assessed Valuation: **\$3,689,517**

Population: **302**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$26,545**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$156,978	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$520	\$670	\$454
Revenue Collected During FY 11:	\$104,818	\$229,354	\$114,958
Expenditures During FY 11:	\$64,802	\$213,573	\$105,876
Per Capita Revenue:	\$347	\$579	\$289
Per Capita Expenditures:	\$215	\$555	\$286
Revenues over (under) Expenditures:	\$40,016	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	285.08%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$184,736	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$612	\$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:	\$72,271	\$43,930	\$
Total Unrestricted Net Assets:	\$112,466	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$160.909	\$293,596	\$50,972
Per Capita Debt:	\$533	\$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:	\$388,059	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,285	\$2,114	\$837
Revenue Collected During FY 11:	\$96,176	\$200,254	\$87,964
Expenditures During FY 11:	\$107,577	\$193,235	\$93,439
Per Capita Revenue:	\$318	\$547	\$216
Per Capita Expenditures:	\$356	\$537	\$232
Operating Income (loss):	-\$11,401	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	361.52%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$388,916	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,288	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kinmundy City**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,524,064**

Equalized Assessed Valuation: **\$3,293,943**

Population: **796**

Employees:

Full Time: **4**

Part Time: **5**

Salaries Paid: **\$161,813**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$92.883	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$117	\$670	\$454
Revenue Collected During FY 11:	\$215.611	\$229,354	\$114,958
Expenditures During FY 11:	\$210.571	\$213,573	\$105,876
Per Capita Revenue:	\$271	\$579	\$289
Per Capita Expenditures:	\$265	\$555	\$286
Revenues over (under) Expenditures:	\$5.040	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	51.25%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$107.923	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$136	\$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:	\$90.339	\$43,930	\$
Total Unrestricted Net Assets:	\$17.584	\$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:	\$1.392.011	\$293,596	\$50,972
Per Capita Debt:	\$1.749	\$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:	\$2,264,556	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,845	\$2,114	\$837
Revenue Collected During FY 11:	\$305,335	\$200,254	\$87,964
Expenditures During FY 11:	\$341,229	\$193,235	\$93,439
Per Capita Revenue:	\$384	\$547	\$216
Per Capita Expenditures:	\$429	\$537	\$232
Operating Income (loss):	-\$35,894	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	650.20%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,218,662	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,787	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kinsman City**

Unit Code: **032/050/30** County: **GRUNDY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$298,075**

Equalized Assessed Valuation: **\$1,369,336**

Population: **115**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$7,307**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$70.594	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$614	\$670	\$454
Revenue Collected During FY 11:	\$138.897	\$229,354	\$114,958
Expenditures During FY 11:	\$48.843	\$213,573	\$105,876
Per Capita Revenue:	\$1.208	\$579	\$289
Per Capita Expenditures:	\$425	\$555	\$286
Revenues over (under) Expenditures:	\$90.054	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	204.90%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$100.080	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$870	\$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:	\$100.080	\$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:	\$274,588	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,388	\$2,114	\$837
Revenue Collected During FY 11:	\$17,750	\$200,254	\$87,964
Expenditures During FY 11:	\$78,308	\$193,235	\$93,439
Per Capita Revenue:	\$154	\$547	\$216
Per Capita Expenditures:	\$681	\$537	\$232
Operating Income (loss):	-\$60,558	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	350.66%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$274,598	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,388	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Kirkland Village**

Unit Code: **019/035/32** County: **DEKALB**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,706,041**

Equalized Assessed Valuation: **\$2,649,448**

Population: **1,744**

Employees:

Full Time: **6**

Part Time: **6**

Salaries Paid: **\$431,595**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,081,889	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$620	\$520	\$360
Revenue Collected During FY 11:	\$1,129,978	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,127,612	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$648	\$740	\$584
Per Capita Expenditures:	\$647	\$705	\$560
Revenues over (under) Expenditures:	\$2,366	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	85.61%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$965,385	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$554	\$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:	\$686,450	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$290,935	\$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:	\$38.094	\$8,583,251	\$2,594,486
Per Capita Debt:	\$22	\$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:	\$1,639,313	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$940	\$1,428	\$1,096
Revenue Collected During FY 11:	\$272,017	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$297,946	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$156	\$472	\$312
Per Capita Expenditures:	\$171	\$426	\$290
Operating Income (loss):	-\$25,929	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	581.40%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,732,254	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$993	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kirkwood Village**

Unit Code: 094/015/32

County: WARREN

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$847,770

Equalized Assessed Valuation:

\$4,604,066

Population:

714

Employees:

Full Time:

1

Part Time:

9

Salaries Paid:

\$64,117

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$288,538	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$404	\$670	\$454
Revenue Collected During FY 11:	\$217,311	\$229,354	\$114,958
Expenditures During FY 11:	\$206,744	\$213,573	\$105,876
Per Capita Revenue:	\$304	\$579	\$289
Per Capita Expenditures:	\$290	\$555	\$286
Revenues over (under) Expenditures:	\$10,567	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	144.67%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$299,105	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$419	\$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:	\$258,739	\$43,930	\$
Total Unrestricted Net Assets:	\$40,366	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$159,940	\$293,596	\$50,972
Per Capita Debt:	\$224	\$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:	\$811,134	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,136	\$2,114	\$837
Revenue Collected During FY 11:	\$209,822	\$200,254	\$87,964
Expenditures During FY 11:	\$146,551	\$193,235	\$93,439
Per Capita Revenue:	\$294	\$547	\$216
Per Capita Expenditures:	\$205	\$537	\$232
Operating Income (loss):	\$63,271	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	596.66%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$874,405	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,225	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Knoxville City**

Unit Code: **048/035/30** County: **KNOX**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,889,343**

Equalized Assessed Valuation: **\$27,066,125**

Population: **2,914**

Employees:

Full Time: **14**

Part Time: **37**

Salaries Paid: **\$538,635**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,901,468	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$653	\$520	\$360
Revenue Collected During FY 11:	\$1,471,604	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,428,926	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$505	\$740	\$584
Per Capita Expenditures:	\$490	\$705	\$560
Revenues over (under) Expenditures:	\$42,678	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	135.55%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,936,938	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$665	\$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:	\$680,404	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,219,710	\$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:	\$437.326	\$8,583,251	\$2,594,486
Per Capita Debt:	\$150	\$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:	\$5,808,992	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,993	\$1,428	\$1,096
Revenue Collected During FY 11:	\$928,631	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,059,278	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$319	\$472	\$312
Per Capita Expenditures:	\$364	\$426	\$290
Operating Income (loss):	-\$130,647	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	536.74%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,685,553	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,951	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **La Grange Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,097,385**

Equalized Assessed Valuation: **\$785,781,663**

Population: **15,550**

Employees:

Full Time:	99
Part Time:	30
Salaries Paid:	\$7,642,545

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9,004,091	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$579	\$520	\$360
Revenue Collected During FY 11:	\$12,458,295	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$11,651,142	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$801	\$740	\$584
Per Capita Expenditures:	\$749	\$705	\$560
Revenues over (under) Expenditures:	\$807,153	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	77.34%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$9,011,244	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$580	\$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:	\$2,436,668	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$9,511,459	\$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:	\$9,030,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$581	\$1,301	\$617
General Obligation Debt over EAV:	0.92%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$22,566,289	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,451	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,310,042	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,062,534	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$277	\$472	\$312
Per Capita Expenditures:	\$326	\$426	\$290
Operating Income (loss):	-\$752,492	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	432.86%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$21,913,797	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,409	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **La Grange Park Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,382,486**

Equalized Assessed Valuation: **\$428,552,160**

Population: **13,579**

Employees:

Full Time: **44**

Part Time: **71**

Salaries Paid: **\$4,072,886**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,132,598	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$231	\$520	\$360
Revenue Collected During FY 11:	\$7,672,643	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7,097,522	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$565	\$740	\$584
Per Capita Expenditures:	\$523	\$705	\$560
Revenues over (under) Expenditures:	\$575,121	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	49.17%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,489,916	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$257	\$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:	\$252,458	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$5,203,928	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,832,500	\$8,583,251	\$2,594,486
Per Capita Debt:	\$430	\$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:	\$10,124,950	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$746	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,585,996	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,009,607	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$264	\$472	\$312
Per Capita Expenditures:	\$222	\$426	\$290
Operating Income (loss):	\$576,389	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	354.36%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$10,664,699	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$785	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **La Harpe City**

Unit Code: **034/055/30** County: **HANCOCK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,090,000**

Equalized Assessed Valuation: **\$7,901,538**

Population: **1,385**

Employees:

Full Time: **6**

Part Time: **3**

Salaries Paid: **\$282,557**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$139,131	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$100	\$520	\$360
Revenue Collected During FY 11:	\$420,130	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$386,345	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$303	\$740	\$584
Per Capita Expenditures:	\$279	\$705	\$560
Revenues over (under) Expenditures:	\$33,785	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	52.08%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$201,217	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$145	\$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:	\$207,008	\$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:	\$40.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$29	\$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:	\$447,672	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$323	\$1,428	\$1,096
Revenue Collected During FY 11:	\$381,828	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$358,858	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$276	\$472	\$312
Per Capita Expenditures:	\$259	\$426	\$290
Operating Income (loss):	\$22,970	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	123.26%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$442,341	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$319	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **La Moille Village**

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

County: **BUREAU**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,533,000

Equalized Assessed Valuation:

\$7,616,539

Population:

750

Employees:

Full Time:

2

Part Time:

11

Salaries Paid:

\$101,452

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$101.076	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$135	\$670	\$454
Revenue Collected During FY 11:	\$192.299	\$229,354	\$114,958
Expenditures During FY 11:	\$182.753	\$213,573	\$105,876
Per Capita Revenue:	\$256	\$579	\$289
Per Capita Expenditures:	\$244	\$555	\$286
Revenues over (under) Expenditures:	\$9.546	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	63.81%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$116.622	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$155	\$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:	\$125.840	\$43,930	\$
Total Unrestricted Net Assets:	-\$9.218	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$120.522	\$293,596	\$50,972
Per Capita Debt:	\$161	\$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:	\$459,361	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$612	\$2,114	\$837
Revenue Collected During FY 11:	\$364,290	\$200,254	\$87,964
Expenditures During FY 11:	\$175,264	\$193,235	\$93,439
Per Capita Revenue:	\$486	\$547	\$216
Per Capita Expenditures:	\$234	\$537	\$232
Operating Income (loss):	\$189,026	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	366.53%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$642,387	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$857	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **La Prairie Town**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$14,400**

Equalized Assessed Valuation: **\$415,740**

Population: **75**

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:	\$31.102	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$415	\$670	\$454
Revenue Collected During FY 11:	\$9.009	\$229,354	\$114,958
Expenditures During FY 11:	\$5.802	\$213,573	\$105,876
Per Capita Revenue:	\$120	\$579	\$289
Per Capita Expenditures:	\$77	\$555	\$286
Revenues over (under) Expenditures:	\$3.207	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	591.33%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$34.309	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$457	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$34.309	\$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:	\$18,596	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$248	\$2,114	\$837
Revenue Collected During FY 11:	\$5,112	\$200,254	\$87,964
Expenditures During FY 11:	\$6,619	\$193,235	\$93,439
Per Capita Revenue:	\$68	\$547	\$216
Per Capita Expenditures:	\$88	\$537	\$232
Operating Income (loss):	-\$1,507	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	258.18%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$17,089	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$228	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **La Rose Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$162,500**

Equalized Assessed Valuation: **\$1,471,653**

Population: **159**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$5,950**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$105.132	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$661	\$670	\$454
Revenue Collected During FY 11:	\$46.044	\$229,354	\$114,958
Expenditures During FY 11:	\$40.456	\$213,573	\$105,876
Per Capita Revenue:	\$290	\$579	\$289
Per Capita Expenditures:	\$254	\$555	\$286
Revenues over (under) Expenditures:	\$5.588	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	273.68%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$110.720	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$696	\$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:	\$49.646	\$43,930	\$
Total Unrestricted Net Assets:	\$61.074	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$19,000	\$293,596	\$50,972
Per Capita Debt:	\$119	\$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:	\$174,641	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,098	\$2,114	\$837
Revenue Collected During FY 11:	\$35,677	\$200,254	\$87,964
Expenditures During FY 11:	\$35,508	\$193,235	\$93,439
Per Capita Revenue:	\$224	\$547	\$216
Per Capita Expenditures:	\$223	\$537	\$232
Operating Income (loss):	\$169	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	492.31%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$174,810	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,099	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **La Salle City**

Unit Code: **050/035/30** County: **LASALLE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$38,544,389**

Equalized Assessed Valuation: **\$132,376,919**

Population: **10,433**

Employees:

Full Time:	100
Part Time:	50
Salaries Paid:	\$3,896,266

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,743,521	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$359	\$520	\$360
Revenue Collected During FY 11:	\$9,967,627	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10,486,671	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$955	\$740	\$584
Per Capita Expenditures:	\$1,005	\$705	\$560
Revenues over (under) Expenditures:	-\$519,044	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	32.08%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,363,696	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$322	\$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:	\$2,595,031	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$8,587,509	\$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:	\$24,351,096	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2,334	\$1,301	\$617
General Obligation Debt over EAV:	7.83%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$11,127,274	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,067	\$1,428	\$1,096
Revenue Collected During FY 11:	\$6,592,680	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,879,177	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$632	\$472	\$312
Per Capita Expenditures:	\$372	\$426	\$290
Operating Income (loss):	\$2,713,503	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	348.10%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$13,503,277	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,294	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lacon City**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,517,756**

Equalized Assessed Valuation: **\$14,477,656**

Population: **1,937**

Employees:

Full Time: **8**

Part Time: **7**

Salaries Paid: **\$348,727**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$798,352	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$412	\$520	\$360
Revenue Collected During FY 11:	\$1,706,113	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,446,968	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$881	\$740	\$584
Per Capita Expenditures:	\$747	\$705	\$560
Revenues over (under) Expenditures:	\$259,145	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	70.12%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,014,679	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$524	\$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:	\$76,045	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,929,863	\$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:	\$936.324	\$8,583,251	\$2,594,486
Per Capita Debt:	\$483	\$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:	\$1,270,649	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$656	\$1,428	\$1,096
Revenue Collected During FY 11:	\$393,889	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$446,674	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$203	\$472	\$312
Per Capita Expenditures:	\$231	\$426	\$290
Operating Income (loss):	-\$52,785	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	282.24%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,260,682	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$651	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Ladd Village**

Unit Code: **006/050/32** County: **BUREAU**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,878,670**

Equalized Assessed Valuation: **\$15,599,740**

Population: **1,313**

Employees:

Full Time: **8**

Part Time: **12**

Salaries Paid: **\$346,453**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$192.610	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$147	\$520	\$360
Revenue Collected During FY 11:	\$491.402	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$488.974	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$374	\$740	\$584
Per Capita Expenditures:	\$372	\$705	\$560
Revenues over (under) Expenditures:	\$2.428	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	39.89%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$195.038	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$149	\$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:	\$234.064	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$43.443	\$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:	\$963.065	\$8,583,251	\$2,594,486
Per Capita Debt:	\$733	\$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:	\$2,281,963	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,738	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,843,181	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,831,659	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,404	\$472	\$312
Per Capita Expenditures:	\$1,395	\$426	\$290
Operating Income (loss):	\$11,522	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	125.21%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,293,485	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,747	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lafayette Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$229,430**

Equalized Assessed Valuation: **\$883,501**

Population: **203**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$10,846**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$36.662	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$181	\$670	\$454
Revenue Collected During FY 11:	\$49.993	\$229,354	\$114,958
Expenditures During FY 11:	\$35.077	\$213,573	\$105,876
Per Capita Revenue:	\$246	\$579	\$289
Per Capita Expenditures:	\$173	\$555	\$286
Revenues over (under) Expenditures:	\$14.916	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	149.29%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$52.367	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$258	\$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:	\$52.367	\$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:	\$30.000	\$293,596	\$50,972
Per Capita Debt:	\$148	\$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:	\$78,187	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$385	\$2,114	\$837
Revenue Collected During FY 11:	\$39,312	\$200,254	\$87,964
Expenditures During FY 11:	\$45,522	\$193,235	\$93,439
Per Capita Revenue:	\$194	\$547	\$216
Per Capita Expenditures:	\$224	\$537	\$232
Operating Income (loss):	-\$6,210	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	158.58%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$72,188	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$356	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lake Barrington Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,628,342**

Equalized Assessed Valuation: **\$363,772,017**

Population: **4,973**

Employees:

Full Time: **4**

Part Time: **10**

Salaries Paid: **\$316,342**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,663,383	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$334	\$520	\$360
Revenue Collected During FY 11:	\$2,071,931	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,395,406	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$417	\$740	\$584
Per Capita Expenditures:	\$482	\$705	\$560
Revenues over (under) Expenditures:	-\$323,475	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	72.36%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,733,241	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$349	\$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:	\$315,205	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,427,497	\$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:	\$9.225.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.855	\$1,301	\$617
General Obligation Debt over EAV:	2.54%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$764,624	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$154	\$1,428	\$1,096
Revenue Collected During FY 11:	\$786,674	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$488,298	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$158	\$472	\$312
Per Capita Expenditures:	\$98	\$426	\$290
Operating Income (loss):	\$298,376	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	217.69%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,063,000	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$214	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lake Bluff Village**

Unit Code: **049/085/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,652,964**

Equalized Assessed Valuation: **\$585,899,834**

Population: **5,722**

Employees:

Full Time: **41**

Part Time: **11**

Salaries Paid: **\$3,468,729**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,071,354	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$886	\$520	\$360
Revenue Collected During FY 11:	\$8,489,401	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$8,196,502	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,484	\$740	\$584
Per Capita Expenditures:	\$1,432	\$705	\$560
Revenues over (under) Expenditures:	\$292,899	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	60.05%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,922,369	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$860	\$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:	\$1,497,653	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,546,695	\$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:	\$5,643,702	\$8,583,251	\$2,594,486
Per Capita Debt:	\$986	\$1,301	\$617
General Obligation Debt over EAV:	0.36%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,217,149	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,087	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,180,918	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,481,326	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$206	\$472	\$312
Per Capita Expenditures:	\$259	\$426	\$290
Operating Income (loss):	-\$300,408	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	409.83%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,070,849	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,061	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lake Forest City**

Unit Code: **049/090/30** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$100,109,420**

Equalized Assessed Valuation: **\$2,717,547,097**

Population: **19,375**

Employees:

Full Time:	236
Part Time:	158
Salaries Paid:	\$23,033,344

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$19,138,857	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$988	\$520	\$360
Revenue Collected During FY 11:	\$40,884,126	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$36,856,237	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$2,110	\$740	\$584
Per Capita Expenditures:	\$1,902	\$705	\$560
Revenues over (under) Expenditures:	\$4,027,889	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	59.97%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$22,101,530	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,141	\$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:	\$3,645,693	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$29,683,545	\$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:	\$64,412,758	\$8,583,251	\$2,594,486
Per Capita Debt:	\$3.325	\$1,301	\$617
General Obligation Debt over EAV:	1.48%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$46,131,249	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,381	\$1,428	\$1,096
Revenue Collected During FY 11:	\$8,830,191	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$9,459,891	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$456	\$472	\$312
Per Capita Expenditures:	\$488	\$426	\$290
Operating Income (loss):	-\$629,700	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	482.07%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$45,603,699	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,354	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lake Ka-Ho Village**

Unit Code: 056/063/32

County: Macoupin

Fiscal Year End:

4/30/2011

Accounting Method:

Cash

Appropriation or Budget:

\$108,772

Equalized Assessed Valuation:

\$2,061,905

Population:

260

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:	\$78.859	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$303	\$670	\$454
Revenue Collected During FY 11:	\$48.877	\$229,354	\$114,958
Expenditures During FY 11:	\$57.183	\$213,573	\$105,876
Per Capita Revenue:	\$188	\$579	\$289
Per Capita Expenditures:	\$220	\$555	\$286
Revenues over (under) Expenditures:	-\$8.306	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	123.38%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$70.553	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$271	\$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:	\$21.160	\$293,596	\$50,972
Per Capita Debt:	\$81	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lake Villa Village**

Unit Code: **049/095/32** County: **LAKE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$13,099,613**

Equalized Assessed Valuation: **\$243,741,488**

Population: **8,741**

Employees:

Full Time:	41
Part Time:	43
Salaries Paid:	\$2,331,022

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1.836.053	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$210	\$520	\$360
Revenue Collected During FY 11:	\$5.616.536	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4.348.392	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$643	\$740	\$584
Per Capita Expenditures:	\$497	\$705	\$560
Revenues over (under) Expenditures:	\$1.268.144	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	68.60%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2.983.189	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$341	\$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:	\$1.034.680	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2.072.222	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,182,502	\$8,583,251	\$2,594,486
Per Capita Debt:	\$593	\$1,301	\$617
General Obligation Debt over EAV:	0.23%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$19,913,818	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,278	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,802,929	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,006,834	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$206	\$472	\$312
Per Capita Expenditures:	\$230	\$426	\$290
Operating Income (loss):	-\$203,905	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	982.14%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$19,709,913	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,255	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lake Zurich Village**

Unit Code: **049/100/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,643,822**

Equalized Assessed Valuation: **\$872,121,444**

Population: **19,631**

Employees:

Full Time: **173**

Part Time: **131**

Salaries Paid: **\$13,941,717**

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:	\$3,769,694	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$192	\$520	\$360
Revenue Collected During FY 11:	\$24,948,496	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$23,348,629	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,271	\$740	\$584
Per Capita Expenditures:	\$1,189	\$705	\$560
Revenues over (under) Expenditures:	\$1,599,867	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	23.72%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,537,627	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$282	\$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:	\$3,222,374	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$12,281,318	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$43,273,273	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.204	\$1,301	\$617
General Obligation Debt over EAV:	0.44%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$43,776,468	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,230	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,720,033	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,765,602	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$189	\$472	\$312
Per Capita Expenditures:	\$243	\$426	\$290
Operating Income (loss):	-\$1,045,569	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	886.16%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$42,230,899	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,151	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Lake-In-The-Hills Village**

Unit Code: **063/055/32** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,330,240**

Equalized Assessed Valuation: **\$707,118,817**

Population: **28,965**

Employees:

Full Time: **118**

Part Time: **9**

Salaries Paid: **\$8,745,647**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9.622.004	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$332	\$408	\$344
Revenue Collected During FY 11:	\$17.905.595	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$14.812.396	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$618	\$966	\$915
Per Capita Expenditures:	\$511	\$910	\$864
Revenues over (under) Expenditures:	\$3.093.199	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	78.99%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$11.700.188	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$404	\$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:	\$2.437.699	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$10.351.410	\$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:	\$8,497,846	\$80,093,952	\$52,112,479
Per Capita Debt:	\$293	\$1,447	\$1,211
General Obligation Debt over EAV:	0.98%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$61,222,786	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$2,114	\$1,281	\$1,058
Revenue Collected During FY 11:	\$6,146,172	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$4,900,753	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$212	\$347	\$255
Per Capita Expenditures:	\$169	\$343	\$253
Operating Income (loss):	\$1,245,419	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	1274.52%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$62,461,308	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$2,156	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lakemoor Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,233,380**

Equalized Assessed Valuation: **\$154,975,715**

Population: **6,017**

Employees:

Full Time: **20**

Part Time: **23**

Salaries Paid: **\$1,121,642**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,903,147	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$649	\$520	\$360
Revenue Collected During FY 11:	\$2,369,911	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,141,331	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$394	\$740	\$584
Per Capita Expenditures:	\$356	\$705	\$560
Revenues over (under) Expenditures:	\$228,580	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	192.95%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,131,726	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$687	\$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:	\$1,345,908	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,785,819	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$5,093,836	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$847	\$1,428	\$1,096
Revenue Collected During FY 11:	\$346,663	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$369,725	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$58	\$472	\$312
Per Capita Expenditures:	\$61	\$426	\$290
Operating Income (loss):	-\$23,062	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1371.50%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,070,774	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$843	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lakewood Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,444,726**

Equalized Assessed Valuation: **\$181,812,146**

Population: **3,596**

Employees:

Full Time:	20
Part Time:	30
Salaries Paid:	\$1,630,895

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,718,491	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$756	\$520	\$360
Revenue Collected During FY 11:	\$2,898,021	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,764,346	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$806	\$740	\$584
Per Capita Expenditures:	\$769	\$705	\$560
Revenues over (under) Expenditures:	\$133,675	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	103.27%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,854,667	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$794	\$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:	\$1,562,683	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,238,333	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$9,145,999	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.543	\$1,301	\$617
General Obligation Debt over EAV:	0.46%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$17,666,718	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$4,913	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,283,886	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,053,311	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$913	\$472	\$312
Per Capita Expenditures:	\$849	\$426	\$290
Operating Income (loss):	\$230,575	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	586.16%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$17,897,293	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,977	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lanark City**

Unit Code: **008/015/30** County: **CARROLL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,716,775**

Equalized Assessed Valuation: **\$15,347,438**

Population: **1,457**

Employees:

Full Time: **5**

Part Time: **8**

Salaries Paid: **\$340,495**

Blended Component Units

Number Submitted = 2

City Cemetary

City Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$817,723	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$561	\$520	\$360
Revenue Collected During FY 11:	\$731,760	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$638,972	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$502	\$740	\$584
Per Capita Expenditures:	\$439	\$705	\$560
Revenues over (under) Expenditures:	\$92,788	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	145.43%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$929,239	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$638	\$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:	\$238,928	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$588,546	\$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:	\$334.998	\$8,583,251	\$2,594,486
Per Capita Debt:	\$230	\$1,301	\$617
General Obligation Debt over EAV:	1.66%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,633,162	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,807	\$1,428	\$1,096
Revenue Collected During FY 11:	\$603,527	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$592,584	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$414	\$472	\$312
Per Capita Expenditures:	\$407	\$426	\$290
Operating Income (loss):	\$10,943	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	443.04%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,625,377	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,802	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Lansing Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$51,233,572**

Equalized Assessed Valuation: **\$559,790,853**

Population: **28,331**

Employees:

Full Time: **181**

Part Time: **107**

Salaries Paid: **\$12,996,593**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,781,532	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$204	\$408	\$344
Revenue Collected During FY 11:	\$24,381,760	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$24,515,160	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$861	\$966	\$915
Per Capita Expenditures:	\$865	\$910	\$864
Revenues over (under) Expenditures:	-\$133,400	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	23.11%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$5,665,589	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$200	\$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:	\$20,690,125	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$926,912	\$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:	\$22,009,654	\$80,093,952	\$52,112,479
Per Capita Debt:	\$777	\$1,447	\$1,211
General Obligation Debt over EAV:	3.22%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$21,876,196	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$772	\$1,281	\$1,058
Revenue Collected During FY 11:	\$7,170,959	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$5,499,177	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$253	\$347	\$255
Per Capita Expenditures:	\$194	\$343	\$253
Operating Income (loss):	\$1,671,782	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	428.42%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$23,559,614	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$832	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Latham Village**

Unit Code: **054/035/32** County: **LOGAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$368,500**

Equalized Assessed Valuation: **\$3,847,945**

Population: **371**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$26,983**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$289.135	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$779	\$670	\$454
Revenue Collected During FY 11:	\$92.812	\$229,354	\$114,958
Expenditures During FY 11:	\$59.038	\$213,573	\$105,876
Per Capita Revenue:	\$250	\$579	\$289
Per Capita Expenditures:	\$159	\$555	\$286
Revenues over (under) Expenditures:	\$33.774	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	546.95%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$322.909	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$870	\$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:	\$322.909	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$193,246	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$521	\$2,114	\$837
Revenue Collected During FY 11:	\$81,032	\$200,254	\$87,964
Expenditures During FY 11:	\$83,345	\$193,235	\$93,439
Per Capita Revenue:	\$218	\$547	\$216
Per Capita Expenditures:	\$225	\$537	\$232
Operating Income (loss):	-\$2,313	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	229.09%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$190,933	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$515	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lawrenceville City**

Unit Code: **051/020/30** County: **LAWRENCE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,447,344**

Equalized Assessed Valuation: **\$22,491,222**

Population: **4,416**

Employees:

Full Time: **27**

Part Time: **4**

Salaries Paid: **\$1,549,640**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,397,020	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$316	\$520	\$360
Revenue Collected During FY 11:	\$3,571,470	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,330,994	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$809	\$740	\$584
Per Capita Expenditures:	\$981	\$705	\$560
Revenues over (under) Expenditures:	-\$759,524	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	28.52%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,235,262	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$280	\$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:	\$1,128,042	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$107,219	\$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:	\$2.136.882	\$8,583,251	\$2,594,486
Per Capita Debt:	\$484	\$1,301	\$617
General Obligation Debt over EAV:	1.75%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$8,996,796	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,037	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,634,085	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,564,679	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$370	\$472	\$312
Per Capita Expenditures:	\$354	\$426	\$290
Operating Income (loss):	\$69,406	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	541.23%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,468,436	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,918	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Leaf River Village**

Unit Code: **071/035/32** County: **OGLE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$294,859**

Equalized Assessed Valuation: **\$5,277,114**

Population: **600**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$72,885**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$56,951	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$95	\$670	\$454
Revenue Collected During FY 11:	\$243,380	\$229,354	\$114,958
Expenditures During FY 11:	\$159,408	\$213,573	\$105,876
Per Capita Revenue:	\$406	\$579	\$289
Per Capita Expenditures:	\$266	\$555	\$286
Revenues over (under) Expenditures:	\$83,972	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	95.93%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$152,923	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$255	\$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:	\$77,751	\$43,930	\$
Total Unrestricted Net Assets:	\$75,172	\$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:	\$1.149.500	\$293,596	\$50,972
Per Capita Debt:	\$1.916	\$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:	\$963,592	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,606	\$2,114	\$837
Revenue Collected During FY 11:	\$139,069	\$200,254	\$87,964
Expenditures During FY 11:	\$223,508	\$193,235	\$93,439
Per Capita Revenue:	\$232	\$547	\$216
Per Capita Expenditures:	\$373	\$537	\$232
Operating Income (loss):	-\$84,439	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	393.34%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$879,153	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,465	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lebanon City**

Unit Code: **088/075/30** County: **ST. CLAIR**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$3,193,641**

Equalized Assessed Valuation: **\$56,949,138**

Population: **4,418**

Employees:

Full Time: **22**

Part Time: **3**

Salaries Paid: **\$1,123,450**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$672.643	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$152	\$520	\$360
Revenue Collected During FY 11:	\$2.309.542	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.854.072	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$523	\$740	\$584
Per Capita Expenditures:	\$420	\$705	\$560
Revenues over (under) Expenditures:	\$455.470	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	58.85%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1.091.129	\$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:	\$192.694	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$898.435	\$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:	\$1,021,131	\$8,583,251	\$2,594,486
Per Capita Debt:	\$231	\$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:	\$3,890,450	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$881	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,291,997	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,324,931	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$292	\$472	\$312
Per Capita Expenditures:	\$300	\$426	\$290
Operating Income (loss):	-\$32,934	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	293.94%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,894,500	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$882	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lee Village**

Unit Code: **019/040/32** County: **DEKALB**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$649,850**

Equalized Assessed Valuation: **\$6,011,921**

Population: **337**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$34,987**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$143.899	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$427	\$670	\$454
Revenue Collected During FY 11:	\$95.814	\$229,354	\$114,958
Expenditures During FY 11:	\$125.198	\$213,573	\$105,876
Per Capita Revenue:	\$284	\$579	\$289
Per Capita Expenditures:	\$372	\$555	\$286
Revenues over (under) Expenditures:	-\$29.384	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	89.34%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$111.847	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$332	\$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:	\$6.360	\$43,930	\$
Total Unrestricted Net Assets:	\$105.487	\$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:	\$168,405	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$500	\$2,114	\$837
Revenue Collected During FY 11:	\$88,978	\$200,254	\$87,964
Expenditures During FY 11:	\$94,529	\$193,235	\$93,439
Per Capita Revenue:	\$264	\$547	\$216
Per Capita Expenditures:	\$281	\$537	\$232
Operating Income (loss):	-\$5,551	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	175.10%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$165,523	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$491	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Leland Village**

Unit Code: **050/040/32** County: **LASALLE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,528,133**

Equalized Assessed Valuation: **\$18,093,944**

Population: **977**

Employees:

Full Time: **2**

Part Time: **5**

Salaries Paid: **\$152,160**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$411.627	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$421	\$670	\$454
Revenue Collected During FY 11:	\$375.815	\$229,354	\$114,958
Expenditures During FY 11:	\$405.223	\$213,573	\$105,876
Per Capita Revenue:	\$385	\$579	\$289
Per Capita Expenditures:	\$415	\$555	\$286
Revenues over (under) Expenditures:	-\$29.408	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	59.56%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$241.356	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$247	\$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:	\$309.922	\$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:	\$763.970	\$293,596	\$50,972
Per Capita Debt:	\$782	\$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:	\$366,006	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$375	\$2,114	\$837
Revenue Collected During FY 11:	\$160,216	\$200,254	\$87,964
Expenditures During FY 11:	\$173,907	\$193,235	\$93,439
Per Capita Revenue:	\$164	\$547	\$216
Per Capita Expenditures:	\$178	\$537	\$232
Operating Income (loss):	-\$13,691	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	205.21%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$356,878	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$365	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Leland Grove City**

Unit Code: **083/065/30** County: **SANGAMON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$842,349**

Equalized Assessed Valuation: **\$51,295,637**

Population: **1,592**

Employees:

Full Time: **8**

Part Time: **6**

Salaries Paid: **\$360,348**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$348,335	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$219	\$520	\$360
Revenue Collected During FY 11:	\$862,161	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$770,852	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$542	\$740	\$584
Per Capita Expenditures:	\$484	\$705	\$560
Revenues over (under) Expenditures:	\$91,309	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	57.03%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$439,644	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$276	\$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:	\$268,119	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$171,525	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lemont Village**

Unit Code: **016/310/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$31,699,771**

Equalized Assessed Valuation: **\$704,747,146**

Population: **16,000**

Employees:

Full Time:	64
Part Time:	53
Salaries Paid:	\$4,801,686

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,650,727	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$103	\$520	\$360
Revenue Collected During FY 11:	\$8,127,872	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$8,609,039	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$508	\$740	\$584
Per Capita Expenditures:	\$538	\$705	\$560
Revenues over (under) Expenditures:	-\$481,167	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	21.96%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,890,254	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$118	\$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:	\$3,189,565	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$10,737,180	\$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:	\$33,844,545	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.115	\$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:	\$44,939,557	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,809	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,593,171	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,446,617	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$287	\$472	\$312
Per Capita Expenditures:	\$215	\$426	\$290
Operating Income (loss):	\$1,146,554	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1314.68%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$45,311,963	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,832	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lena Village**

Unit Code: **089/035/32** County: **STEPHENSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,378,975**

Equalized Assessed Valuation: **\$41,374,731**

Population: **2,887**

Employees:

Full Time: **8**

Part Time: **28**

Salaries Paid: **\$515,289**

Blended Component Units

Number Submitted = **1**

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,715,846	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1,287	\$520	\$360
Revenue Collected During FY 11:	\$1,575,435	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,254,709	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$546	\$740	\$584
Per Capita Expenditures:	\$435	\$705	\$560
Revenues over (under) Expenditures:	\$320,726	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	274.41%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,443,101	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,193	\$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:	\$377,146	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,392,191	\$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:	\$1,646,100	\$8,583,251	\$2,594,486
Per Capita Debt:	\$570	\$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:	\$1,764,391	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$611	\$1,428	\$1,096
Revenue Collected During FY 11:	\$932,140	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$784,396	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$323	\$472	\$312
Per Capita Expenditures:	\$272	\$426	\$290
Operating Income (loss):	\$147,744	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	254.80%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,998,649	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$692	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lenzburg Village**

Unit Code: **088/080/32** County: **ST. CLAIR**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$301,903**

Equalized Assessed Valuation: **\$4,208,820**

Population: **535**

Employees:

Full Time: **1**

Part Time: **12**

Salaries Paid: **\$89,088**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$219,120	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$410	\$670	\$454
Revenue Collected During FY 11:	\$166,916	\$229,354	\$114,958
Expenditures During FY 11:	\$233,992	\$213,573	\$105,876
Per Capita Revenue:	\$312	\$579	\$289
Per Capita Expenditures:	\$437	\$555	\$286
Revenues over (under) Expenditures:	-\$67,076	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	84.15%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$196,902	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$368	\$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:	\$4,927	\$43,930	\$
Total Unrestricted Net Assets:	\$205,924	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$68.015	\$293,596	\$50,972
Per Capita Debt:	\$127	\$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:	\$604,296	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,130	\$2,114	\$837
Revenue Collected During FY 11:	\$241,857	\$200,254	\$87,964
Expenditures During FY 11:	\$114,419	\$193,235	\$93,439
Per Capita Revenue:	\$452	\$547	\$216
Per Capita Expenditures:	\$214	\$537	\$232
Operating Income (loss):	\$127,438	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	625.98%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$716,239	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,339	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Leonore Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$67,100**

Equalized Assessed Valuation: **\$860,550**

Population: **160**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$8,888**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$68,827	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$430	\$670	\$454
Revenue Collected During FY 11:	\$21,703	\$229,354	\$114,958
Expenditures During FY 11:	\$21,073	\$213,573	\$105,876
Per Capita Revenue:	\$136	\$579	\$289
Per Capita Expenditures:	\$132	\$555	\$286
Revenues over (under) Expenditures:	\$630	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	329.60%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$69,457	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$434	\$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:	\$69,457	\$145,523	\$100,546



FISCAL YEAR 2011

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:	\$27,911	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$174	\$2,114	\$837
Revenue Collected During FY 11:	\$13,214	\$200,254	\$87,964
Expenditures During FY 11:	\$15,666	\$193,235	\$93,439
Per Capita Revenue:	\$83	\$547	\$216
Per Capita Expenditures:	\$98	\$537	\$232
Operating Income (loss):	-\$2,452	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	162.51%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$25,459	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$159	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lerna Village**

Unit Code: **015/025/32** County: **COLES**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$179,358**

Equalized Assessed Valuation: **\$1,463,606**

Population: **286**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$28,284**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$64.107	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$224	\$670	\$454
Revenue Collected During FY 11:	\$334.787	\$229,354	\$114,958
Expenditures During FY 11:	\$394.804	\$213,573	\$105,876
Per Capita Revenue:	\$1.171	\$579	\$289
Per Capita Expenditures:	\$1.380	\$555	\$286
Revenues over (under) Expenditures:	-\$60.017	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	12.60%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$49.752	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$174	\$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:	\$21.066	\$43,930	\$
Total Unrestricted Net Assets:	\$5.890	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$43.906	\$293,596	\$50,972
Per Capita Debt:	\$154	\$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:	\$54,659	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$191	\$2,114	\$837
Revenue Collected During FY 11:	\$51,138	\$200,254	\$87,964
Expenditures During FY 11:	\$49,045	\$193,235	\$93,439
Per Capita Revenue:	\$179	\$547	\$216
Per Capita Expenditures:	\$171	\$537	\$232
Operating Income (loss):	\$2,093	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	110.29%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$54,090	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$189	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Leroy City**

Unit Code: **064/080/30** County: **MCLEAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,011,067**

Equalized Assessed Valuation: **\$42,800,821**

Population: **3,560**

Employees:

Full Time: **21**

Part Time: **14**

Salaries Paid: **\$992,784**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,013,153	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$565	\$520	\$360
Revenue Collected During FY 11:	\$2,349,479	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,707,032	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$660	\$740	\$584
Per Capita Expenditures:	\$480	\$705	\$560
Revenues over (under) Expenditures:	\$642,447	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	99.11%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,691,865	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$475	\$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:	\$255,665	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,597,670	\$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:	\$5.637.785	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.584	\$1,301	\$617
General Obligation Debt over EAV:	9.68%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,961,476	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$832	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,693,761	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,557,626	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$476	\$472	\$312
Per Capita Expenditures:	\$438	\$426	\$290
Operating Income (loss):	\$136,135	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	195.98%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,052,611	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$857	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lewistown City**

Unit Code: **029/065/30** County: **FULTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,957,700**

Equalized Assessed Valuation: **\$16,152,054**

Population: **2,448**

Employees:

Full Time: **12**

Part Time: **37**

Salaries Paid: **\$475,846**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$670.195	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$274	\$520	\$360
Revenue Collected During FY 11:	\$1.018.374	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$779.456	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$416	\$740	\$584
Per Capita Expenditures:	\$318	\$705	\$560
Revenues over (under) Expenditures:	\$238.918	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	114.23%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$890.381	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$364	\$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:	\$900.870	\$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:	\$894.983	\$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:	\$1,327,357	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$542	\$1,428	\$1,096
Revenue Collected During FY 11:	\$631,288	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$617,156	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$258	\$472	\$312
Per Capita Expenditures:	\$252	\$426	\$290
Operating Income (loss):	\$14,132	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	217.37%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,341,489	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$548	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lexington City**

Unit Code: **064/085/30** County: **MCLEAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,377,500**

Equalized Assessed Valuation: **\$29,042,174**

Population: **1,912**

Employees:

Full Time: **8**

Part Time: **2**

Salaries Paid: **\$235,652**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,081,761	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$566	\$520	\$360
Revenue Collected During FY 11:	\$771,245	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$605,360	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$403	\$740	\$584
Per Capita Expenditures:	\$317	\$705	\$560
Revenues over (under) Expenditures:	\$165,885	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	206.10%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,247,646	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$653	\$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:	\$1,858,140	\$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:	\$9,386,884	\$8,583,251	\$2,594,486
Per Capita Debt:	\$4.909	\$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:	\$3,409,782	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,783	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,002,518	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$690,867	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$524	\$472	\$312
Per Capita Expenditures:	\$361	\$426	\$290
Operating Income (loss):	\$311,651	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	538.66%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,721,433	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,946	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Liberty Village**

Unit Code: **001/040/32** County: **ADAMS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$363,451**

Equalized Assessed Valuation: **\$5,079,463**

Population: **900**

Employees:

Full Time: **1**

Part Time: **1**

Salaries Paid: **\$28,844**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$359,500	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$399	\$670	\$454
Revenue Collected During FY 11:	\$160,660	\$229,354	\$114,958
Expenditures During FY 11:	\$257,256	\$213,573	\$105,876
Per Capita Revenue:	\$179	\$579	\$289
Per Capita Expenditures:	\$286	\$555	\$286
Revenues over (under) Expenditures:	-\$96,596	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	102.20%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$262,904	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$292	\$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:	\$262,899	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$1,090,719	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,212	\$2,114	\$837
Revenue Collected During FY 11:	\$102,926	\$200,254	\$87,964
Expenditures During FY 11:	\$106,190	\$193,235	\$93,439
Per Capita Revenue:	\$114	\$547	\$216
Per Capita Expenditures:	\$118	\$537	\$232
Operating Income (loss):	-\$3,264	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1024.07%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,087,455	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,208	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Libertyville Village**

Unit Code: **049/105/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$40,674,935**

Equalized Assessed Valuation: **\$1,226,143,087**

Population: **20,315**

Employees:

Full Time:	164
Part Time:	211
Salaries Paid:	\$13,807,427

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:	\$3,844,437	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$189	\$520	\$360
Revenue Collected During FY 11:	\$24,732,517	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$21,987,648	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,217	\$740	\$584
Per Capita Expenditures:	\$1,082	\$705	\$560
Revenues over (under) Expenditures:	\$2,744,869	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	27.64%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6,078,306	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$299	\$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:	\$1,151,527	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$7,044,228	\$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:	\$28,058,270	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.381	\$1,301	\$617
General Obligation Debt over EAV:	2.17%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$20,715,875	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,020	\$1,428	\$1,096
Revenue Collected During FY 11:	\$9,383,341	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$11,404,297	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$462	\$472	\$312
Per Capita Expenditures:	\$561	\$426	\$290
Operating Income (loss):	-\$2,020,956	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	167.93%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$19,150,919	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$943	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lima Village**

Unit Code: **001/045/32** County: **ADAMS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$32,176**

Equalized Assessed Valuation: **\$1,118,070**

Population: **125**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$4,367**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$103,589	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$829	\$670	\$454
Revenue Collected During FY 11:	\$32,105	\$229,354	\$114,958
Expenditures During FY 11:	\$18,572	\$213,573	\$105,876
Per Capita Revenue:	\$257	\$579	\$289
Per Capita Expenditures:	\$149	\$555	\$286
Revenues over (under) Expenditures:	\$13,533	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	630.64%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$117,122	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$937	\$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:	\$117,122	\$145,523	\$100,546



FISCAL YEAR 2011

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:	\$156,288	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,250	\$2,114	\$837
Revenue Collected During FY 11:	\$18,090	\$200,254	\$87,964
Expenditures During FY 11:	\$31,323	\$193,235	\$93,439
Per Capita Revenue:	\$145	\$547	\$216
Per Capita Expenditures:	\$251	\$537	\$232
Operating Income (loss):	-\$13,233	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	456.71%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$143,055	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,144	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Limestone Village**

Unit Code: **046/095/32** County: **KANKAKEE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$237,400**

Equalized Assessed Valuation: **\$30,128,862**

Population: **1,598**

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:	\$284,329	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$178	\$520	\$360
Revenue Collected During FY 11:	\$889,414	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$812,546	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$557	\$740	\$584
Per Capita Expenditures:	\$508	\$705	\$560
Revenues over (under) Expenditures:	\$76,868	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	46.82%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$380,459	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$238	\$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:	\$148,483	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$231,976	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$123.929	\$8,583,251	\$2,594,486
Per Capita Debt:	\$78	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lincoln City**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,719,973**

Equalized Assessed Valuation: **\$148,769,345**

Population: **14,541**

Employees:

Full Time: **77**

Part Time: **35**

Salaries Paid: **\$3,244,643**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,115,117	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$283	\$520	\$360
Revenue Collected During FY 11:	\$6,955,402	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7,418,489	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$478	\$740	\$584
Per Capita Expenditures:	\$510	\$705	\$560
Revenues over (under) Expenditures:	-\$463,087	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	50.40%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,738,894	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$257	\$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:	\$1,781,650	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,463,898	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$7,905,313	\$8,583,251	\$2,594,486
Per Capita Debt:	\$544	\$1,301	\$617
General Obligation Debt over EAV:	0.41%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,390,345	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$96	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,933,689	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,536,824	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$202	\$472	\$312
Per Capita Expenditures:	\$174	\$426	\$290
Operating Income (loss):	\$396,865	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	70.45%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,787,210	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$123	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lincolnshire Village**

Unit Code: **049/110/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,637,100**

Equalized Assessed Valuation: **\$604,496,224**

Population: **7,275**

Employees:

Full Time: **69**

Part Time: **7**

Salaries Paid: **\$5,521,292**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$15,074,389	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$2.072	\$520	\$360
Revenue Collected During FY 11:	\$13,742,481	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$11,076,402	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.889	\$740	\$584
Per Capita Expenditures:	\$1.523	\$705	\$560
Revenues over (under) Expenditures:	\$2,666,079	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	158.89%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$17,598,881	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$2,419	\$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:	\$9,917,234	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$3,287,394	\$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:	\$20,361,421	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2,799	\$1,301	\$617
General Obligation Debt over EAV:	2.31%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$40,723,099	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$5,598	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,883,918	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,409,266	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$534	\$472	\$312
Per Capita Expenditures:	\$744	\$426	\$290
Operating Income (loss):	-\$1,525,348	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	733.11%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$39,655,766	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$5,451	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lincolnwood Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,452,623**

Equalized Assessed Valuation: **\$778,893,712**

Population: **12,590**

Employees:

Full Time:	89
Part Time:	10
Salaries Paid:	\$7,187,885

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$19,916,906	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.582	\$520	\$360
Revenue Collected During FY 11:	\$20,433,782	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$21,752,471	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.623	\$740	\$584
Per Capita Expenditures:	\$1.728	\$705	\$560
Revenues over (under) Expenditures:	-\$1,318,689	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	88.51%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$19,253,775	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.529	\$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:	\$7,664,671	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$10,140,308	\$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:	\$13,891,848	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.103	\$1,301	\$617
General Obligation Debt over EAV:	0.99%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$8,484,416	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$674	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,582,332	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,317,525	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$285	\$472	\$312
Per Capita Expenditures:	\$264	\$426	\$290
Operating Income (loss):	\$264,807	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	258.45%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,574,223	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$681	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lindenhurst Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,998,267**

Equalized Assessed Valuation: **\$403,366,632**

Population: **14,694**

Employees:

Full Time:	55
Part Time:	10
Salaries Paid:	\$3,249,238

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,134,309	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$281	\$520	\$360
Revenue Collected During FY 11:	\$5,191,987	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,747,760	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$353	\$740	\$584
Per Capita Expenditures:	\$323	\$705	\$560
Revenues over (under) Expenditures:	\$444,227	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	78.82%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,742,182	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$255	\$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:	\$1,886,999	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,847,500	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4,615,100	\$8,583,251	\$2,594,486
Per Capita Debt:	\$314	\$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:	\$26,079,762	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,775	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,272,400	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,776,138	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$291	\$472	\$312
Per Capita Expenditures:	\$325	\$426	\$290
Operating Income (loss):	-\$503,738	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	538.83%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$25,735,102	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,751	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lisbon Village**

Unit Code: **047/010/32** County: **KENDALL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$246,530**

Equalized Assessed Valuation: **\$5,479,816**

Population: **438**

Employees:

Full Time: **10**

Part Time: **2**

Salaries Paid: **\$17,298**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$239.622	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$547	\$670	\$454
Revenue Collected During FY 11:	\$338.572	\$229,354	\$114,958
Expenditures During FY 11:	\$303.886	\$213,573	\$105,876
Per Capita Revenue:	\$773	\$579	\$289
Per Capita Expenditures:	\$694	\$555	\$286
Revenues over (under) Expenditures:	\$34.686	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	90.27%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$274.308	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$626	\$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:	\$10.000	\$43,930	\$
Total Unrestricted Net Assets:	\$264.308	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lisle Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$69,428,250**

Equalized Assessed Valuation: **\$1,063,821,727**

Population: **22,390**

Employees:

Full Time: **116**

Part Time: **16**

Salaries Paid: **\$7,952,298**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$13,597,439	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$607	\$520	\$360
Revenue Collected During FY 11:	\$16,294,330	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$16,422,704	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$728	\$740	\$584
Per Capita Expenditures:	\$733	\$705	\$560
Revenues over (under) Expenditures:	-\$128,374	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	80.70%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$13,252,815	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$592	\$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:	\$6,125,461	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$8,504,820	\$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:	\$8,148,927	\$8,583,251	\$2,594,486
Per Capita Debt:	\$364	\$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:	\$42,275,599	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,888	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,972,059	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,792,698	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$177	\$472	\$312
Per Capita Expenditures:	\$214	\$426	\$290
Operating Income (loss):	-\$820,639	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	866.71%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$41,539,023	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,855	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Litchfield City**

Unit Code: **068/055/30** County: **MONTGOME**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,874,894**

Equalized Assessed Valuation: **\$79,792,166**

Population: **6,939**

Employees:

Full Time: **86**

Part Time: **41**

Salaries Paid: **\$3,375,528**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,552,019	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$656	\$520	\$360
Revenue Collected During FY 11:	\$8,195,309	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6,180,562	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,181	\$740	\$584
Per Capita Expenditures:	\$891	\$705	\$560
Revenues over (under) Expenditures:	\$2,014,747	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	94.45%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,837,255	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$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:	\$1,295,512	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,587,478	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$16,433,774	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.368	\$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:	\$12,454,306	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,795	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,820,189	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,722,974	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$406	\$472	\$312
Per Capita Expenditures:	\$537	\$426	\$290
Operating Income (loss):	-\$902,785	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	332.42%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$12,375,952	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,784	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Little York Village**

Unit Code: **094/020/32** County: **WARREN**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$187,620**

Equalized Assessed Valuation: **\$1,800,227**

Population: **270**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$17,547**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$190.836	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$707	\$670	\$454
Revenue Collected During FY 11:	\$81.872	\$229,354	\$114,958
Expenditures During FY 11:	\$91.737	\$213,573	\$105,876
Per Capita Revenue:	\$303	\$579	\$289
Per Capita Expenditures:	\$340	\$555	\$286
Revenues over (under) Expenditures:	-\$9.865	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	219.07%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$200.971	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$744	\$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:	\$75.891	\$43,930	\$
Total Unrestricted Net Assets:	\$125.080	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$595.259	\$293,596	\$50,972
Per Capita Debt:	\$2.205	\$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:	\$20,379	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$75	\$2,114	\$837
Revenue Collected During FY 11:	\$103,412	\$200,254	\$87,964
Expenditures During FY 11:	\$113,391	\$193,235	\$93,439
Per Capita Revenue:	\$383	\$547	\$216
Per Capita Expenditures:	\$420	\$537	\$232
Operating Income (loss):	-\$9,979	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	9.17%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$10,400	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$39	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Littleton Village**

Unit Code: **084/020/32** County: **SCHUYLER**

Fiscal Year End: **5/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$9,993**

Equalized Assessed Valuation: **\$785,531**

Population: **200**

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:	\$168,346	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$842	\$670	\$454
Revenue Collected During FY 11:	\$31,486	\$229,354	\$114,958
Expenditures During FY 11:	\$9,994	\$213,573	\$105,876
Per Capita Revenue:	\$157	\$579	\$289
Per Capita Expenditures:	\$50	\$555	\$286
Revenues over (under) Expenditures:	\$21,492	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	1399.22%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$139,838	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$699	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$249,856	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Liverpool Village**

Unit Code: **029/070/32** County: **FULTON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$63,000**

Equalized Assessed Valuation: **\$492,623**

Population: **129**

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:	\$101.763	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$789	\$670	\$454
Revenue Collected During FY 11:	\$29.602	\$229,354	\$114,958
Expenditures During FY 11:	\$62.851	\$213,573	\$105,876
Per Capita Revenue:	\$229	\$579	\$289
Per Capita Expenditures:	\$487	\$555	\$286
Revenues over (under) Expenditures:	-\$33.249	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	109.01%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$68.514	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$531	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$68.514	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Livingston Village**

Unit Code: **057/070/32**

County: **MADISON**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,208,638

Equalized Assessed Valuation:

\$6,511,146

Population:

825

Employees:

Full Time:

2

Part Time:

6

Salaries Paid:

\$122,037

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$25,442	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$31	\$670	\$454
Revenue Collected During FY 11:	\$239,366	\$229,354	\$114,958
Expenditures During FY 11:	\$180,663	\$213,573	\$105,876
Per Capita Revenue:	\$290	\$579	\$289
Per Capita Expenditures:	\$219	\$555	\$286
Revenues over (under) Expenditures:	\$58,703	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	54.08%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$97,703	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$118	\$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:	\$16,396	\$43,930	\$
Total Unrestricted Net Assets:	\$81,307	\$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:	\$102.000	\$293,596	\$50,972
Per Capita Debt:	\$124	\$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:	\$256,179	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$311	\$2,114	\$837
Revenue Collected During FY 11:	\$209,042	\$200,254	\$87,964
Expenditures During FY 11:	\$255,640	\$193,235	\$93,439
Per Capita Revenue:	\$253	\$547	\$216
Per Capita Expenditures:	\$310	\$537	\$232
Operating Income (loss):	-\$46,598	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	81.98%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$209,581	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$254	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Loami Village**

Unit Code: **083/070/32**

County: **SANGAMON**

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$865,000

Equalized Assessed Valuation:

\$6,116,631

Population:

884

Employees:

Full Time:

2

Part Time:

10

Salaries Paid:

\$161,968

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$443,994	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$502	\$670	\$454
Revenue Collected During FY 11:	\$359,343	\$229,354	\$114,958
Expenditures During FY 11:	\$317,682	\$213,573	\$105,876
Per Capita Revenue:	\$406	\$579	\$289
Per Capita Expenditures:	\$359	\$555	\$286
Revenues over (under) Expenditures:	\$41,661	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	155.19%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$493,007	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$558	\$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:	\$75,264	\$43,930	\$
Total Unrestricted Net Assets:	\$518,297	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$193,565	\$293,596	\$50,972
Per Capita Debt:	\$219	\$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:	\$350,908	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$397	\$2,114	\$837
Revenue Collected During FY 11:	\$257,375	\$200,254	\$87,964
Expenditures During FY 11:	\$360,178	\$193,235	\$93,439
Per Capita Revenue:	\$291	\$547	\$216
Per Capita Expenditures:	\$407	\$537	\$232
Operating Income (loss):	-\$102,803	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	66.84%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$240,753	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$272	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lockport City**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,041,739**

Equalized Assessed Valuation: **\$696,207,803**

Population: **24,839**

Employees:

Full Time: **86**

Part Time: **51**

Salaries Paid: **\$6,619,662**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9,860,312	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$397	\$520	\$360
Revenue Collected During FY 11:	\$13,921,780	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$11,555,651	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$560	\$740	\$584
Per Capita Expenditures:	\$465	\$705	\$560
Revenues over (under) Expenditures:	\$2,366,129	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	105.37%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$12,175,679	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$490	\$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:	\$2,768,022	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$8,559,530	\$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:	\$19,714,087	\$8,583,251	\$2,594,486
Per Capita Debt:	\$794	\$1,301	\$617
General Obligation Debt over EAV:	0.54%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$45,510,014	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,832	\$1,428	\$1,096
Revenue Collected During FY 11:	\$8,576,650	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$8,329,190	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$345	\$472	\$312
Per Capita Expenditures:	\$335	\$426	\$290
Operating Income (loss):	\$247,460	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	547.13%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$45,571,498	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,835	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Loda Village**

Unit Code: **038/065/32** County: **IROQUOIS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$210,898**

Equalized Assessed Valuation: **\$3,688,809**

Population: **397**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$26,446**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$355.169	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$895	\$670	\$454
Revenue Collected During FY 11:	\$147.337	\$229,354	\$114,958
Expenditures During FY 11:	\$92.086	\$213,573	\$105,876
Per Capita Revenue:	\$371	\$579	\$289
Per Capita Expenditures:	\$232	\$555	\$286
Revenues over (under) Expenditures:	\$55.251	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	445.69%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$410.420	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.034	\$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:	\$410.420	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$131.259	\$293,596	\$50,972
Per Capita Debt:	\$331	\$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:	\$141,829	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$357	\$2,114	\$837
Revenue Collected During FY 11:	\$95,689	\$200,254	\$87,964
Expenditures During FY 11:	\$99,345	\$193,235	\$93,439
Per Capita Revenue:	\$241	\$547	\$216
Per Capita Expenditures:	\$250	\$537	\$232
Operating Income (loss):	-\$3,656	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	139.08%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$138,173	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$348	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lomax Village**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$140,254**

Equalized Assessed Valuation: **\$2,267,789**

Population: **454**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$9,520**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$280.090	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$617	\$670	\$454
Revenue Collected During FY 11:	\$90.228	\$229,354	\$114,958
Expenditures During FY 11:	\$70.013	\$213,573	\$105,876
Per Capita Revenue:	\$199	\$579	\$289
Per Capita Expenditures:	\$154	\$555	\$286
Revenues over (under) Expenditures:	\$20.215	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	428.93%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$300.305	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$661	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$300.305	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Lombard Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$120,715,520**

Equalized Assessed Valuation: **\$1,621,665,043**

Population: **43,165**

Employees:

Full Time:	264
Part Time:	57
Salaries Paid:	\$20,991,654

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:	\$16,488,128	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$382	\$408	\$344
Revenue Collected During FY 11:	\$37,694,832	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$36,839,597	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$873	\$966	\$915
Per Capita Expenditures:	\$853	\$910	\$864
Revenues over (under) Expenditures:	\$855,235	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	48.45%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$17,847,703	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$413	\$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:	\$7,521,136	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$16,798,455	\$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:	\$19,490,000	\$80,093,952	\$52,112,479
Per Capita Debt:	\$452	\$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:	\$73,612,473	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,705	\$1,281	\$1,058
Revenue Collected During FY 11:	\$15,328,931	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$15,750,376	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$355	\$347	\$255
Per Capita Expenditures:	\$365	\$343	\$253
Operating Income (loss):	-\$421,445	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	463.19%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$72,953,678	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,690	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **London Mills Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$456,625**

Equalized Assessed Valuation: **\$1,825,334**

Population: **392**

Employees:

Full Time:

Part Time: **16**

Salaries Paid: **\$47,909**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$77,918	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$199	\$670	\$454
Revenue Collected During FY 11:	\$367,949	\$229,354	\$114,958
Expenditures During FY 11:	\$369,713	\$213,573	\$105,876
Per Capita Revenue:	\$939	\$579	\$289
Per Capita Expenditures:	\$943	\$555	\$286
Revenues over (under) Expenditures:	-\$1,764	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	26.79%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$99,055	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$253	\$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:	\$15,798	\$43,930	\$
Total Unrestricted Net Assets:	\$83,257	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$213.750	\$293,596	\$50,972
Per Capita Debt:	\$545	\$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:	\$253,890	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$648	\$2,114	\$837
Revenue Collected During FY 11:	\$444,474	\$200,254	\$87,964
Expenditures During FY 11:	\$102,858	\$193,235	\$93,439
Per Capita Revenue:	\$1,134	\$547	\$216
Per Capita Expenditures:	\$262	\$537	\$232
Operating Income (loss):	\$341,616	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	556.69%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$572,605	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,461	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Long Creek Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$627,500**

Equalized Assessed Valuation: **\$23,923,155**

Population: **1,364**

Employees:

Full Time:

Part Time: **20**

Salaries Paid: **\$59,218**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$862.307	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$632	\$520	\$360
Revenue Collected During FY 11:	\$362.263	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$300.904	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$266	\$740	\$584
Per Capita Expenditures:	\$221	\$705	\$560
Revenues over (under) Expenditures:	\$61.359	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	306.96%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$923.666	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$677	\$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:	\$448.948	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$474.718	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Long Grove Village**

Unit Code: **049/120/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,565,850**

Equalized Assessed Valuation: **\$627,963,369**

Population: **8,394**

Employees:

Full Time: **4**

Part Time: **2**

Salaries Paid: **\$436,741**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,643,550	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$315	\$520	\$360
Revenue Collected During FY 11:	\$3,545,533	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,243,366	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$422	\$740	\$584
Per Capita Expenditures:	\$625	\$705	\$560
Revenues over (under) Expenditures:	-\$1,697,833	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	102.91%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,395,717	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$643	\$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:	\$2,922,931	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$1,465,571	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,450,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$649	\$1,301	\$617
General Obligation Debt over EAV:	0.16%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$443,629	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$53	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,744,041	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$134,524	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$327	\$472	\$312
Per Capita Expenditures:	\$16	\$426	\$290
Operating Income (loss):	\$2,609,517	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	2269.59%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,053,146	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$364	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Long Point Village**

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

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

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$1,854,441**

Population: **250**

Employees:

Full Time:

Part Time: **10**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$98,510	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$394	\$670	\$454
Revenue Collected During FY 11:	\$43,371	\$229,354	\$114,958
Expenditures During FY 11:	\$26,056	\$213,573	\$105,876
Per Capita Revenue:	\$173	\$579	\$289
Per Capita Expenditures:	\$104	\$555	\$286
Revenues over (under) Expenditures:	\$17,315	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	444.52%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$115,825	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$463	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$115,825	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Longview Village

Unit Code: 010/050/32 County: CHAMPAIGN

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$87,150

Equalized Assessed Valuation: \$759,910

Population: 180

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$11,268

Blended Component Units

Number Submitted = 1

Water Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$260.195	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.446	\$670	\$454
Revenue Collected During FY 11:	\$45.469	\$229,354	\$114,958
Expenditures During FY 11:	\$48.567	\$213,573	\$105,876
Per Capita Revenue:	\$253	\$579	\$289
Per Capita Expenditures:	\$270	\$555	\$286
Revenues over (under) Expenditures:	-\$3.098	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	398.30%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$193.443	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.075	\$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:	\$98.649	\$43,930	\$
Total Unrestricted Net Assets:	\$94.794	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$330,519	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,836	\$2,114	\$837
Revenue Collected During FY 11:	\$46,793	\$200,254	\$87,964
Expenditures During FY 11:	\$35,713	\$193,235	\$93,439
Per Capita Revenue:	\$260	\$547	\$216
Per Capita Expenditures:	\$198	\$537	\$232
Operating Income (loss):	\$11,080	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1134.75%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$405,253	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,251	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Loraine Village**

Unit Code: **001/050/32** County: **ADAMS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$47,817**

Equalized Assessed Valuation: **\$1,561,470**

Population: **359**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$19,500**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$138,579	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$386	\$670	\$454
Revenue Collected During FY 11:	\$75,549	\$229,354	\$114,958
Expenditures During FY 11:	\$45,374	\$213,573	\$105,876
Per Capita Revenue:	\$210	\$579	\$289
Per Capita Expenditures:	\$126	\$555	\$286
Revenues over (under) Expenditures:	\$30,175	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	369.21%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$167,524	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$467	\$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:	\$103,869	\$43,930	\$
Total Unrestricted Net Assets:	\$63,655	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$82,958	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$231	\$2,114	\$837
Revenue Collected During FY 11:	\$48,035	\$200,254	\$87,964
Expenditures During FY 11:	\$42,018	\$193,235	\$93,439
Per Capita Revenue:	\$134	\$547	\$216
Per Capita Expenditures:	\$117	\$537	\$232
Operating Income (loss):	\$6,017	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	214.68%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$90,205	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$251	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lostant Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$284,450**

Equalized Assessed Valuation: **\$7,120,244**

Population: **471**

Employees:

Full Time:

Part Time: **22**

Salaries Paid: **\$69,839**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$35.100	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$75	\$670	\$454
Revenue Collected During FY 11:	\$122.023	\$229,354	\$114,958
Expenditures During FY 11:	\$136.004	\$213,573	\$105,876
Per Capita Revenue:	\$259	\$579	\$289
Per Capita Expenditures:	\$289	\$555	\$286
Revenues over (under) Expenditures:	-\$13.981	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	28.94%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$39.366	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$84	\$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:	\$6.171	\$43,930	\$
Total Unrestricted Net Assets:	\$33.195	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,178,205	\$293,596	\$50,972
Per Capita Debt:	\$2,501	\$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:	\$1,643,946	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,490	\$2,114	\$837
Revenue Collected During FY 11:	\$175,593	\$200,254	\$87,964
Expenditures During FY 11:	\$202,704	\$193,235	\$93,439
Per Capita Revenue:	\$373	\$547	\$216
Per Capita Expenditures:	\$430	\$537	\$232
Operating Income (loss):	-\$27,111	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	797.63%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,616,835	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,433	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Louisville Village**

Unit Code: **013/025/32** County: **CLAY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,910,746**

Equalized Assessed Valuation: **\$7,180,687**

Population: **1,139**

Employees:

Full Time: **7**

Part Time: **7**

Salaries Paid: **\$266,271**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$331.956	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$291	\$520	\$360
Revenue Collected During FY 11:	\$520.534	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$613.236	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$457	\$740	\$584
Per Capita Expenditures:	\$538	\$705	\$560
Revenues over (under) Expenditures:	-\$92.702	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	39.01%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$239.254	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$210	\$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:	\$197.869	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$41.385	\$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:	\$562.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$493	\$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:	\$2,589,922	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,274	\$1,428	\$1,096
Revenue Collected During FY 11:	\$711,517	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$725,594	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$625	\$472	\$312
Per Capita Expenditures:	\$637	\$426	\$290
Operating Income (loss):	-\$14,077	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	355.00%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,575,845	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,261	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Loves Park City**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,412,241**

Equalized Assessed Valuation: **\$436,121,604**

Population: **23,996**

Employees:

Full Time:	72
Part Time:	98
Salaries Paid:	\$4,620,729

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6.302.306	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$263	\$520	\$360
Revenue Collected During FY 11:	\$11.618.415	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10.435.672	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$484	\$740	\$584
Per Capita Expenditures:	\$435	\$705	\$560
Revenues over (under) Expenditures:	\$1.182.743	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	65.63%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6.848.816	\$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:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3.665.766	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1.220.339	\$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:	\$11.322.699	\$8,583,251	\$2,594,486
Per Capita Debt:	\$472	\$1,301	\$617
General Obligation Debt over EAV:	0.14%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$19,799,654	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$825	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,657,805	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,129,889	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$111	\$472	\$312
Per Capita Expenditures:	\$89	\$426	\$290
Operating Income (loss):	\$527,916	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	959.80%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$20,442,570	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$852	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lovington Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,426,890**

Equalized Assessed Valuation: **\$7,232,295**

Population: **1,225**

Employees:

Full Time: **5**

Part Time: **15**

Salaries Paid: **\$191,113**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$228,799	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$187	\$520	\$360
Revenue Collected During FY 11:	\$309,295	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$308,554	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$252	\$740	\$584
Per Capita Expenditures:	\$252	\$705	\$560
Revenues over (under) Expenditures:	\$741	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	42.50%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$131,125	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$107	\$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:	\$53,955	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$77,170	\$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:	\$349,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$285	\$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:	\$1,005,370	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$821	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,004,337	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$382,504	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$820	\$472	\$312
Per Capita Expenditures:	\$312	\$426	\$290
Operating Income (loss):	\$621,833	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	451.14%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,725,618	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,409	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lyndon Village**

Unit Code: **098/035/32** County: **WHITESIDE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,930,900**

Equalized Assessed Valuation: **\$5,180,131**

Population: **600**

Employees:

Full Time: **2**

Part Time: **10**

Salaries Paid: **\$125,779**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$271,717	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$453	\$670	\$454
Revenue Collected During FY 11:	\$356,701	\$229,354	\$114,958
Expenditures During FY 11:	\$353,262	\$213,573	\$105,876
Per Capita Revenue:	\$595	\$579	\$289
Per Capita Expenditures:	\$589	\$555	\$286
Revenues over (under) Expenditures:	\$3,439	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	77.89%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$275,156	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$459	\$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:	\$275,156	\$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:	\$56.329	\$293,596	\$50,972
Per Capita Debt:	\$94	\$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:	\$118,753	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$198	\$2,114	\$837
Revenue Collected During FY 11:	\$63,147	\$200,254	\$87,964
Expenditures During FY 11:	\$55,226	\$193,235	\$93,439
Per Capita Revenue:	\$105	\$547	\$216
Per Capita Expenditures:	\$92	\$537	\$232
Operating Income (loss):	\$7,921	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	229.37%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$126,674	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$211	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lynnville Village**

Unit Code: **069/030/32**

County: **MORGAN**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$200,000

Equalized Assessed Valuation:

\$504,067

Population:

200

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$7,574

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$51,934	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$260	\$670	\$454
Revenue Collected During FY 11:	\$24,491	\$229,354	\$114,958
Expenditures During FY 11:	\$16,898	\$213,573	\$105,876
Per Capita Revenue:	\$122	\$579	\$289
Per Capita Expenditures:	\$84	\$555	\$286
Revenues over (under) Expenditures:	\$7,593	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	352.27%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$59,527	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$298	\$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:	\$15,758	\$43,930	\$
Total Unrestricted Net Assets:	\$43,769	\$145,523	\$100,546



FISCAL YEAR 2011

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:	\$38,181	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$191	\$2,114	\$837
Revenue Collected During FY 11:	\$22,532	\$200,254	\$87,964
Expenditures During FY 11:	\$22,331	\$193,235	\$93,439
Per Capita Revenue:	\$113	\$547	\$216
Per Capita Expenditures:	\$112	\$537	\$232
Operating Income (loss):	\$201	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	171.88%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$38,382	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$192	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Lynwood Village**

Unit Code: **016/320/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,689,648**

Equalized Assessed Valuation: **\$187,354,280**

Population: **9,007**

Employees:

Full Time: **48**

Part Time: **26**

Salaries Paid: **\$3,178,510**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$4,341,187	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	-\$482	\$520	\$360
Revenue Collected During FY 11:	\$4,963,566	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,771,714	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$551	\$740	\$584
Per Capita Expenditures:	\$530	\$705	\$560
Revenues over (under) Expenditures:	\$191,852	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-85.04%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$4,057,939	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$451	\$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:	\$418,235	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$5,076,292	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,478,709	\$8,583,251	\$2,594,486
Per Capita Debt:	\$608	\$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:	\$5,452,158	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$605	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,862,098	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,391,086	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$318	\$472	\$312
Per Capita Expenditures:	\$265	\$426	\$290
Operating Income (loss):	\$471,012	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	247.80%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,925,170	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$658	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Machesney Park Village**

Unit Code: **101/022/32** County: **WINNEBAGO**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,579,817**

Equalized Assessed Valuation: **\$372,908,383**

Population: **23,499**

Employees:

Full Time: **15**

Part Time: **9**

Salaries Paid: **\$704,922**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,095,234	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$259	\$520	\$360
Revenue Collected During FY 11:	\$11,463,641	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$11,268,844	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$488	\$740	\$584
Per Capita Expenditures:	\$480	\$705	\$560
Revenues over (under) Expenditures:	\$194,797	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	54.46%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6,136,531	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$261	\$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:	\$1,358,104	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$3,417,054	\$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:	\$11.135.764	\$8,583,251	\$2,594,486
Per Capita Debt:	\$474	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Mackinaw Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,955,915**

Equalized Assessed Valuation: **\$24,969,246**

Population: **1,621**

Employees:

Full Time: **5**

Part Time: **20**

Salaries Paid: **\$363,005**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$750.362	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$463	\$520	\$360
Revenue Collected During FY 11:	\$829.774	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$625.876	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$512	\$740	\$584
Per Capita Expenditures:	\$386	\$705	\$560
Revenues over (under) Expenditures:	\$203.898	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	152.47%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$954.260	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$589	\$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:	\$623.237	\$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:	\$2.263.045	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.396	\$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:	\$3,131,267	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,932	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,009,778	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$728,399	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$623	\$472	\$312
Per Capita Expenditures:	\$449	\$426	\$290
Operating Income (loss):	\$281,379	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	468.51%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,412,646	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,105	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Macomb City**

Unit Code: **062/040/30** County: **MCDONOUGH**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,669,009**

Equalized Assessed Valuation: **\$168,333,534**

Population: **20,044**

Employees:

Full Time:	92
Part Time:	24
Salaries Paid:	\$5,048,790

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,327,602	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$415	\$520	\$360
Revenue Collected During FY 11:	\$13,970,980	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$13,618,462	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$697	\$740	\$584
Per Capita Expenditures:	\$679	\$705	\$560
Revenues over (under) Expenditures:	\$352,518	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	70.07%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$9,541,818	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$476	\$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:	\$1,777,454	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$7,848,019	\$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:	\$8,047,146	\$8,583,251	\$2,594,486
Per Capita Debt:	\$401	\$1,301	\$617
General Obligation Debt over EAV:	0.30%	1.80%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Macon City**

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

County: **MACON**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,114,727

Equalized Assessed Valuation:

\$12,281,594

Population:

1,128

Employees:

Full Time:

4

Part Time:

20

Salaries Paid:

\$187,229

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$545.498	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$484	\$520	\$360
Revenue Collected During FY 11:	\$576.689	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$601.799	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$511	\$740	\$584
Per Capita Expenditures:	\$534	\$705	\$560
Revenues over (under) Expenditures:	-\$25.110	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	86.47%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$520.388	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$461	\$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:	\$396.920	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$63.468	\$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:	\$60.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$53	\$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:	\$1,752,280	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,553	\$1,428	\$1,096
Revenue Collected During FY 11:	\$289,262	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$300,306	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$256	\$472	\$312
Per Capita Expenditures:	\$266	\$426	\$290
Operating Income (loss):	-\$11,044	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	579.82%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,741,236	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,544	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Madison City**

Unit Code: **057/075/30** County: **MADISON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,542,293**

Equalized Assessed Valuation: **\$26,657,760**

Population: **3,891**

Employees:

Full Time:	28
Part Time:	38
Salaries Paid:	\$1,727,113

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,818,144	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1,752	\$520	\$360
Revenue Collected During FY 11:	\$6,743,883	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6,306,174	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,733	\$740	\$584
Per Capita Expenditures:	\$1,621	\$705	\$560
Revenues over (under) Expenditures:	\$437,709	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	118.56%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$7,476,435	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,921	\$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:	\$11,443	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$7,066,629	\$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:	\$386.559	\$8,583,251	\$2,594,486
Per Capita Debt:	\$99	\$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:	\$2,053,920	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$528	\$1,428	\$1,096
Revenue Collected During FY 11:	\$601,872	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$477,225	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$155	\$472	\$312
Per Capita Expenditures:	\$123	\$426	\$290
Operating Income (loss):	\$124,647	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	456.51%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,178,567	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$560	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Maeystown Village**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **153**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$38,869**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$93.465	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$611	\$670	\$454
Revenue Collected During FY 11:	\$46.958	\$229,354	\$114,958
Expenditures During FY 11:	\$62.361	\$213,573	\$105,876
Per Capita Revenue:	\$307	\$579	\$289
Per Capita Expenditures:	\$408	\$555	\$286
Revenues over (under) Expenditures:	-\$15.403	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	125.18%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$78.062	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$510	\$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:	\$78.062	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$306.747	\$293,596	\$50,972
Per Capita Debt:	\$2.005	\$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:	\$1,553,745	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$10,155	\$2,114	\$837
Revenue Collected During FY 11:	\$121,658	\$200,254	\$87,964
Expenditures During FY 11:	\$163,798	\$193,235	\$93,439
Per Capita Revenue:	\$795	\$547	\$216
Per Capita Expenditures:	\$1,071	\$537	\$232
Operating Income (loss):	-\$42,140	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	922.85%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,511,605	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$9,880	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Magnolia Village**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **279**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$27,062**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$58,119	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$208	\$670	\$454
Revenue Collected During FY 11:	\$102,546	\$229,354	\$114,958
Expenditures During FY 11:	\$76,032	\$213,573	\$105,876
Per Capita Revenue:	\$368	\$579	\$289
Per Capita Expenditures:	\$273	\$555	\$286
Revenues over (under) Expenditures:	\$26,514	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	111.31%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$84,633	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$303	\$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:	\$21,302	\$43,930	\$
Total Unrestricted Net Assets:	\$63,331	\$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:	\$235.000	\$293,596	\$50,972
Per Capita Debt:	\$842	\$798	\$117
General Obligation Debt over EAV:	10.26%	0.39%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Mahomet Village**

Unit Code: **010/060/32** County: **CHAMPAIGN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,448,510**

Equalized Assessed Valuation: **\$145,331,681**

Population: **4,877**

Employees:

Full Time: **24**

Part Time: **4**

Salaries Paid: **\$1,241,918**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,596,908	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$738	\$520	\$360
Revenue Collected During FY 11:	\$4,985,361	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,564,294	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,022	\$740	\$584
Per Capita Expenditures:	\$936	\$705	\$560
Revenues over (under) Expenditures:	\$421,067	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	88.03%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,017,975	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$824	\$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:	\$436,565	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,948,280	\$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:	\$3,820,878	\$8,583,251	\$2,594,486
Per Capita Debt:	\$783	\$1,301	\$617
General Obligation Debt over EAV:	0.05%	1.80%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Makanda Village**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **561**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$12,520**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$258,524	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$461	\$670	\$454
Revenue Collected During FY 11:	\$143,468	\$229,354	\$114,958
Expenditures During FY 11:	\$144,858	\$213,573	\$105,876
Per Capita Revenue:	\$256	\$579	\$289
Per Capita Expenditures:	\$258	\$555	\$286
Revenues over (under) Expenditures:	-\$1,390	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	206.12%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$298,584	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$532	\$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:	\$298,584	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Malden Village**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **343**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$14,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$220,795	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$644	\$670	\$454
Revenue Collected During FY 11:	\$65,391	\$229,354	\$114,958
Expenditures During FY 11:	\$84,534	\$213,573	\$105,876
Per Capita Revenue:	\$191	\$579	\$289
Per Capita Expenditures:	\$246	\$555	\$286
Revenues over (under) Expenditures:	-\$19,143	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	231.45%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$195,652	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$570	\$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:	\$195,652	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$117.100	\$293,596	\$50,972
Per Capita Debt:	\$341	\$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:	\$199,987	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$583	\$2,114	\$837
Revenue Collected During FY 11:	\$96,011	\$200,254	\$87,964
Expenditures During FY 11:	\$108,914	\$193,235	\$93,439
Per Capita Revenue:	\$280	\$547	\$216
Per Capita Expenditures:	\$318	\$537	\$232
Operating Income (loss):	-\$12,903	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	177.28%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$193,084	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$563	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Manchester Village**

Unit Code: **085/030/32** County: **SCOTT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$297,900**

Equalized Assessed Valuation: **\$1,598,738**

Population: **347**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$35,638**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$813,323	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$2,344	\$670	\$454
Revenue Collected During FY 11:	\$114,285	\$229,354	\$114,958
Expenditures During FY 11:	\$129,844	\$213,573	\$105,876
Per Capita Revenue:	\$329	\$579	\$289
Per Capita Expenditures:	\$374	\$555	\$286
Revenues over (under) Expenditures:	-\$15,559	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	614.40%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$797,764	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$2,299	\$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:	\$797,764	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Manhattan Village**

Unit Code: **099/065/32** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,465,793**

Equalized Assessed Valuation: **\$195,402,417**

Population: **7,345**

Employees:

Full Time: **26**

Part Time: **10**

Salaries Paid: **\$1,771,408**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$32.104	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$4	\$520	\$360
Revenue Collected During FY 11:	\$3.418.148	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2.857.784	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$465	\$740	\$584
Per Capita Expenditures:	\$389	\$705	\$560
Revenues over (under) Expenditures:	\$560.364	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	20.73%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$592.468	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$81	\$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:	\$9.470.377	\$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:	\$15,100,386	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.056	\$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:	\$24,111,687	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,283	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,922,234	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,161,675	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$262	\$472	\$312
Per Capita Expenditures:	\$430	\$426	\$290
Operating Income (loss):	-\$1,239,441	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	723.42%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$22,872,246	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,114	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Manito Village**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **1,642**

Employees:

Full Time: **9**

Part Time: **15**

Salaries Paid: **\$303,781**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$311.118	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$189	\$520	\$360
Revenue Collected During FY 11:	\$742.355	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$588.116	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$452	\$740	\$584
Per Capita Expenditures:	\$358	\$705	\$560
Revenues over (under) Expenditures:	\$154.239	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	79.13%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$465.357	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$283	\$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:	\$193.527	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$271.830	\$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:	\$35.996	\$8,583,251	\$2,594,486
Per Capita Debt:	\$22	\$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:	\$969,422	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$590	\$1,428	\$1,096
Revenue Collected During FY 11:	\$299,866	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$260,319	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$183	\$472	\$312
Per Capita Expenditures:	\$159	\$426	\$290
Operating Income (loss):	\$39,547	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	387.59%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,008,969	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$614	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Manlius Village**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **340**

Employees:

Full Time: **1**

Part Time: **12**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$653,558	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1,922	\$670	\$454
Revenue Collected During FY 11:	\$217,622	\$229,354	\$114,958
Expenditures During FY 11:	\$143,143	\$213,573	\$105,876
Per Capita Revenue:	\$640	\$579	\$289
Per Capita Expenditures:	\$421	\$555	\$286
Revenues over (under) Expenditures:	\$74,479	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	345.15%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$494,054	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,453	\$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:	\$458,905	\$43,930	\$
Total Unrestricted Net Assets:	\$174,847	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$687.645	\$293,596	\$50,972
Per Capita Debt:	\$2.022	\$798	\$117
General Obligation Debt over EAV:	1.67%	0.39%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mansfield Village**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **906**

Employees:

Full Time: **1**

Part Time: **20**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$456,222	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$504	\$670	\$454
Revenue Collected During FY 11:	\$602,571	\$229,354	\$114,958
Expenditures During FY 11:	\$718,186	\$213,573	\$105,876
Per Capita Revenue:	\$665	\$579	\$289
Per Capita Expenditures:	\$793	\$555	\$286
Revenues over (under) Expenditures:	-\$115,615	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	47.43%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$340,607	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$376	\$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:	\$340,608	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Manteno Village**

Unit Code: **046/065/32** County: **KANKAKEE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,640,957**

Equalized Assessed Valuation: **\$179,053,161**

Population: **8,575**

Employees:

Full Time: **34**

Part Time: **20**

Salaries Paid: **\$2,184,994**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6.848.462	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$799	\$520	\$360
Revenue Collected During FY 11:	\$5.985.001	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7.144.100	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$698	\$740	\$584
Per Capita Expenditures:	\$833	\$705	\$560
Revenues over (under) Expenditures:	-\$1.159.099	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	94.26%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6.734.363	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$785	\$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:	\$530.096	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$5.841.763	\$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:	\$9,826,547	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.146	\$1,301	\$617
General Obligation Debt over EAV:	1.12%	1.80%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Maple Park Village**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **1,310**

Employees:

Full Time: **3**

Part Time: **19**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1.164.660	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$889	\$520	\$360
Revenue Collected During FY 11:	\$937.380	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$606.433	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$716	\$740	\$584
Per Capita Expenditures:	\$463	\$705	\$560
Revenues over (under) Expenditures:	\$330.947	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	221.88%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1.345.527	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.027	\$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:	\$237.364	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1.108.163	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.088.765	\$8,583,251	\$2,594,486
Per Capita Debt:	\$831	\$1,301	\$617
General Obligation Debt over EAV:	0.24%	1.80%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mapleton Village**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **270**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$24,355**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$213.918	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$792	\$670	\$454
Revenue Collected During FY 11:	\$87.189	\$229,354	\$114,958
Expenditures During FY 11:	\$74.162	\$213,573	\$105,876
Per Capita Revenue:	\$323	\$579	\$289
Per Capita Expenditures:	\$275	\$555	\$286
Revenues over (under) Expenditures:	\$13.027	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	276.37%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$204.958	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$759	\$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:	\$23.539	\$43,930	\$
Total Unrestricted Net Assets:	\$181.419	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$224.850	\$293,596	\$50,972
Per Capita Debt:	\$833	\$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:	\$1,041,943	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,859	\$2,114	\$837
Revenue Collected During FY 11:	\$210,085	\$200,254	\$87,964
Expenditures During FY 11:	\$179,488	\$193,235	\$93,439
Per Capita Revenue:	\$778	\$547	\$216
Per Capita Expenditures:	\$665	\$537	\$232
Operating Income (loss):	\$30,597	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	609.89%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,094,683	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$4,054	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Maquon Village**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **295**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$31,170**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5.818	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$20	\$670	\$454
Revenue Collected During FY 11:	\$102.458	\$229,354	\$114,958
Expenditures During FY 11:	\$144.826	\$213,573	\$105,876
Per Capita Revenue:	\$347	\$579	\$289
Per Capita Expenditures:	\$491	\$555	\$286
Revenues over (under) Expenditures:	-\$42.368	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	-1.92%	249.66%	150.66%
Ending Fund Balance for FY 11:	-\$2.784	\$272,815	\$166,641
Per Capita Ending Fund Balance:	-\$9	\$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:	\$15.594	\$43,930	\$
Total Unrestricted Net Assets:	-\$18.378	\$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:	\$4.085	\$293,596	\$50,972
Per Capita Debt:	\$14	\$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:	\$111,471	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$378	\$2,114	\$837
Revenue Collected During FY 11:	\$49,019	\$200,254	\$87,964
Expenditures During FY 11:	\$41,207	\$193,235	\$93,439
Per Capita Revenue:	\$166	\$547	\$216
Per Capita Expenditures:	\$140	\$537	\$232
Operating Income (loss):	\$7,812	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	207.53%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$85,517	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$290	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Marengo City**

Unit Code: **063/075/30** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,564,260**

Equalized Assessed Valuation: **\$164,300,395**

Population: **7,648**

Employees:

Full Time: **35**

Part Time: **7**

Salaries Paid: **\$2,616,936**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,668,451	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$218	\$520	\$360
Revenue Collected During FY 11:	\$4,775,466	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,702,644	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$624	\$740	\$584
Per Capita Expenditures:	\$615	\$705	\$560
Revenues over (under) Expenditures:	\$72,822	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	37.03%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,741,273	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$228	\$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:	\$2,631,947	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$313,726	\$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:	\$5,717,435	\$8,583,251	\$2,594,486
Per Capita Debt:	\$748	\$1,301	\$617
General Obligation Debt over EAV:	0.88%	1.80%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Marietta Village**

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

County: **FULTON**

Fiscal Year End:

4/30/2011

Accounting Method:

Combination

Appropriation or Budget:

\$93,620

Equalized Assessed Valuation:

\$469,525

Population:

150

Employees:

Full Time:

Part Time:

13

Salaries Paid:

\$8,129

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$79,849	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$532	\$670	\$454
Revenue Collected During FY 11:	\$27,253	\$229,354	\$114,958
Expenditures During FY 11:	\$41,504	\$213,573	\$105,876
Per Capita Revenue:	\$182	\$579	\$289
Per Capita Expenditures:	\$277	\$555	\$286
Revenues over (under) Expenditures:	-\$14,251	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	156.45%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$64,935	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$433	\$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:	\$64,935	\$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:	\$387.202	\$293,596	\$50,972
Per Capita Debt:	\$2.581	\$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:	\$1,906,854	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$12,712	\$2,114	\$837
Revenue Collected During FY 11:	\$92,228	\$200,254	\$87,964
Expenditures During FY 11:	\$140,272	\$193,235	\$93,439
Per Capita Revenue:	\$615	\$547	\$216
Per Capita Expenditures:	\$935	\$537	\$232
Operating Income (loss):	-\$48,044	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1325.62%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,859,473	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$12,396	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Marine Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$824,250**

Equalized Assessed Valuation: **\$12,360,425**

Population: **910**

Employees:

Full Time: **3**

Part Time: **5**

Salaries Paid: **\$179,347**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$260.625	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$286	\$670	\$454
Revenue Collected During FY 11:	\$396.895	\$229,354	\$114,958
Expenditures During FY 11:	\$359.715	\$213,573	\$105,876
Per Capita Revenue:	\$436	\$579	\$289
Per Capita Expenditures:	\$395	\$555	\$286
Revenues over (under) Expenditures:	\$37.180	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	82.79%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$297.805	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$327	\$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:	\$18.641	\$43,930	\$
Total Unrestricted Net Assets:	\$278.287	\$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:	\$280.000	\$293,596	\$50,972
Per Capita Debt:	\$308	\$798	\$117
General Obligation Debt over EAV:	1.54%	0.39%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Marion City**

Unit Code: **100/065/30** County: **WILLIAMSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$44,216,200**

Equalized Assessed Valuation: **\$278,599,212**

Population: **17,129**

Employees:

Full Time:	161
Part Time:	18
Salaries Paid:	\$7,015,177

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$14,714,785	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$859	\$520	\$360
Revenue Collected During FY 11:	\$23,246,432	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$20,843,252	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,357	\$740	\$584
Per Capita Expenditures:	\$1,217	\$705	\$560
Revenues over (under) Expenditures:	\$2,403,180	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	74.45%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$15,517,423	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$906	\$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:	\$6,974,835	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$9,236,733	\$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:	\$29,194,092	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.704	\$1,301	\$617
General Obligation Debt over EAV:	7.00%	1.80%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Marissa Village**

Unit Code: **088/085/32** County: **ST. CLAIR**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,652,393**

Equalized Assessed Valuation: **\$16,301,517**

Population: **2,141**

Employees:

Full Time: **12**

Part Time: **27**

Salaries Paid: **\$643,504**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$759.654	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$355	\$520	\$360
Revenue Collected During FY 11:	\$1.590.892	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.462.165	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$743	\$740	\$584
Per Capita Expenditures:	\$683	\$705	\$560
Revenues over (under) Expenditures:	\$128.727	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	35.61%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$520.626	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$243	\$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:	\$1.373	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$518.484	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2,996,500	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.400	\$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:	\$5,027,444	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,348	\$1,428	\$1,096
Revenue Collected During FY 11:	\$753,193	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,074,715	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$352	\$472	\$312
Per Capita Expenditures:	\$502	\$426	\$290
Operating Income (loss):	-\$321,522	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	466.10%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,009,228	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,340	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mark Village**

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

County: **PUTNAM**

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,708,400

Equalized Assessed Valuation:

\$7,366,359

Population:

491

Employees:

Full Time:

1

Part Time:

21

Salaries Paid:

\$138,140

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,195,904	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$2,436	\$670	\$454
Revenue Collected During FY 11:	\$2,924,402	\$229,354	\$114,958
Expenditures During FY 11:	\$2,766,231	\$213,573	\$105,876
Per Capita Revenue:	\$5,956	\$579	\$289
Per Capita Expenditures:	\$5,634	\$555	\$286
Revenues over (under) Expenditures:	\$158,171	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	38.32%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1,060,075	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$2,159	\$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:	\$224,456	\$43,930	\$
Total Unrestricted Net Assets:	\$835,619	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Markham City**

Unit Code: **016/335/30** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,244,452**

Equalized Assessed Valuation: **\$174,837,315**

Population: **12,248**

Employees:

Full Time: **108**

Part Time: **33**

Salaries Paid: **\$6,577,216**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$231.569	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$19	\$520	\$360
Revenue Collected During FY 11:	\$10.589.332	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$13.404.421	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$865	\$740	\$584
Per Capita Expenditures:	\$1.094	\$705	\$560
Revenues over (under) Expenditures:	-\$2.815.089	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-17.81%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$2.387.397	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$195	\$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:	\$16.171.974	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$12.949.601	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$41,756,422	\$8,583,251	\$2,594,486
Per Capita Debt:	\$3.409	\$1,301	\$617
General Obligation Debt over EAV:	20.67%	1.80%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Maroa City**

Unit Code: **055/040/30** County: **MACON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,106,408**

Equalized Assessed Valuation: **\$16,752,513**

Population: **1,565**

Employees:

Full Time: **6**

Part Time: **19**

Salaries Paid: **\$291,688**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,456,471	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$931	\$520	\$360
Revenue Collected During FY 11:	\$700,319	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,640,022	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$447	\$740	\$584
Per Capita Expenditures:	\$1,048	\$705	\$560
Revenues over (under) Expenditures:	-\$939,703	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	33.19%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$544,388	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$348	\$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:	\$889,630	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$345,242	\$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:	\$1,529,650	\$8,583,251	\$2,594,486
Per Capita Debt:	\$977	\$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:	\$1,717,363	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,097	\$1,428	\$1,096
Revenue Collected During FY 11:	\$336,276	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$402,140	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$215	\$472	\$312
Per Capita Expenditures:	\$257	\$426	\$290
Operating Income (loss):	-\$65,864	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	410.68%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,651,499	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,055	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Marquette Heights City**

Unit Code: **090/050/30** County: **TAZEWELL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,323,126**

Equalized Assessed Valuation: **\$28,170,963**

Population: **2,824**

Employees:

Full Time:	12
Part Time:	12
Salaries Paid:	\$551,545

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$900.379	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$319	\$520	\$360
Revenue Collected During FY 11:	\$1.117.069	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.106.244	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$396	\$740	\$584
Per Capita Expenditures:	\$392	\$705	\$560
Revenues over (under) Expenditures:	\$10.825	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	82.37%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$911.204	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$323	\$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:	\$197.899	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$713.305	\$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:	\$1,341,786	\$8,583,251	\$2,594,486
Per Capita Debt:	\$475	\$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:	\$1,143,900	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$405	\$1,428	\$1,096
Revenue Collected During FY 11:	\$773,766	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$684,928	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$274	\$472	\$312
Per Capita Expenditures:	\$243	\$426	\$290
Operating Income (loss):	\$88,838	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	179.98%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,232,738	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$437	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Marseilles City**

Unit Code: **050/055/30** County: **LASALLE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,961,300**

Equalized Assessed Valuation: **\$55,725,885**

Population: **4,655**

Employees:

Full Time: **27**

Part Time: **6**

Salaries Paid: **\$1,558,880**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,698,832	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$365	\$520	\$360
Revenue Collected During FY 11:	\$4,565,184	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,844,560	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$981	\$740	\$584
Per Capita Expenditures:	\$826	\$705	\$560
Revenues over (under) Expenditures:	\$720,624	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	61.39%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,360,261	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$507	\$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:	\$1,546,861	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,085,232	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$10,472,104	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.250	\$1,301	\$617
General Obligation Debt over EAV:	2.23%	1.80%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Marshall City**

Unit Code: **012/015/30** County: **CLARK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,296,460**

Equalized Assessed Valuation: **\$41,120,477**

Population: **3,884**

Employees:

Full Time:	40
Part Time:	60
Salaries Paid:	\$2,021,953

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,705,265	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$439	\$520	\$360
Revenue Collected During FY 11:	\$2,222,452	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,558,609	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$572	\$740	\$584
Per Capita Expenditures:	\$659	\$705	\$560
Revenues over (under) Expenditures:	-\$336,157	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	65.94%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,687,137	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$434	\$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:	\$514,853	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,099,761	\$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:	\$1,877,576	\$8,583,251	\$2,594,486
Per Capita Debt:	\$483	\$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:	\$17,075,074	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$4,396	\$1,428	\$1,096
Revenue Collected During FY 11:	\$10,308,510	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$9,859,159	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$2,654	\$472	\$312
Per Capita Expenditures:	\$2,538	\$426	\$290
Operating Income (loss):	\$449,351	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	176.28%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$17,379,435	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,475	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Martinsville City**

Unit Code: **012/020/30** County: **CLARK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,891,149**

Equalized Assessed Valuation: **\$6,089,756**

Population: **1,167**

Employees:

Full Time: **7**

Part Time: **9**

Salaries Paid: **\$230,540**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$955.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$818	\$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:	\$2,828,971	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,424	\$1,428	\$1,096
Revenue Collected During FY 11:	\$964,681	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,046,389	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$827	\$472	\$312
Per Capita Expenditures:	\$897	\$426	\$290
Operating Income (loss):	-\$81,708	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	262.55%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,747,263	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,354	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Martinton Village**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **375**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$19,972**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$593.169	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.582	\$670	\$454
Revenue Collected During FY 11:	\$124.560	\$229,354	\$114,958
Expenditures During FY 11:	\$87.878	\$213,573	\$105,876
Per Capita Revenue:	\$332	\$579	\$289
Per Capita Expenditures:	\$234	\$555	\$286
Revenues over (under) Expenditures:	\$36.682	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	716.73%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$629.851	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.680	\$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:	\$629.851	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Maryville Village**

Unit Code: **057/085/32** County: **MADISON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,437,250**

Equalized Assessed Valuation: **\$191,289,670**

Population: **7,487**

Employees:

Full Time: **35**

Part Time: **14**

Salaries Paid: **\$2,310,810**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,596,266	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$347	\$520	\$360
Revenue Collected During FY 11:	\$5,022,127	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,879,923	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$671	\$740	\$584
Per Capita Expenditures:	\$785	\$705	\$560
Revenues over (under) Expenditures:	-\$857,796	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	35.07%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,061,945	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$275	\$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:	\$2,171,702	\$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:	\$6,003,800	\$8,583,251	\$2,594,486
Per Capita Debt:	\$802	\$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:	\$6,629,850	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$886	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,122,118	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,019,439	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$417	\$472	\$312
Per Capita Expenditures:	\$270	\$426	\$290
Operating Income (loss):	\$1,102,679	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	382.84%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$7,731,170	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,033	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Mascoutah City**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **7,483**

Employees:

Full Time:	51
Part Time:	56
Salaries Paid:	\$3,431,947

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$1,609,707	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	-\$215	\$520	\$360
Revenue Collected During FY 11:	\$5,186,169	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,434,897	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$693	\$740	\$584
Per Capita Expenditures:	\$593	\$705	\$560
Revenues over (under) Expenditures:	\$751,272	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-21.21%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$940,824	\$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:	\$566,450	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$5,281,318	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$12.045.164	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.610	\$1,301	\$617
General Obligation Debt over EAV:	6.97%	1.80%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mason Town**

Unit Code: 025/035/31

County: EFFINGHAM

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,241,100

Equalized Assessed Valuation:

\$1,606,513

Population:

345

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$18,500

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$128,234	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$372	\$670	\$454
Revenue Collected During FY 11:	\$86,773	\$229,354	\$114,958
Expenditures During FY 11:	\$74,496	\$213,573	\$105,876
Per Capita Revenue:	\$252	\$579	\$289
Per Capita Expenditures:	\$216	\$555	\$286
Revenues over (under) Expenditures:	\$12,277	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	184.07%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$137,124	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$397	\$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:	\$72,966	\$43,930	\$
Total Unrestricted Net Assets:	\$64,159	\$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:	\$266.000	\$293,596	\$50,972
Per Capita Debt:	\$771	\$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:	\$336,292	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$975	\$2,114	\$837
Revenue Collected During FY 11:	\$405,289	\$200,254	\$87,964
Expenditures During FY 11:	\$52,912	\$193,235	\$93,439
Per Capita Revenue:	\$1,175	\$547	\$216
Per Capita Expenditures:	\$153	\$537	\$232
Operating Income (loss):	\$352,377	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1307.94%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$692,056	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,006	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Mason City City**

Unit Code: **060/040/30** County: **MASON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,389,650**

Equalized Assessed Valuation: **\$16,757,105**

Population: **2,343**

Employees:

Full Time: **11**

Part Time:

Salaries Paid: **\$490,908**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$545.684	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$233	\$520	\$360
Revenue Collected During FY 11:	\$822.310	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$906.699	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$351	\$740	\$584
Per Capita Expenditures:	\$387	\$705	\$560
Revenues over (under) Expenditures:	-\$84.389	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	50.88%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$461.295	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$197	\$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:	\$286.118	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$175.177	\$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:	\$2,415,199	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.031	\$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:	\$1,136,412	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$485	\$1,428	\$1,096
Revenue Collected During FY 11:	\$688,825	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$641,732	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$294	\$472	\$312
Per Capita Expenditures:	\$274	\$426	\$290
Operating Income (loss):	\$47,093	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	184.42%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,183,505	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$505	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Matherville Village**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **302**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$57,412**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$171.398	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$568	\$670	\$454
Revenue Collected During FY 11:	\$290.278	\$229,354	\$114,958
Expenditures During FY 11:	\$237.872	\$213,573	\$105,876
Per Capita Revenue:	\$961	\$579	\$289
Per Capita Expenditures:	\$788	\$555	\$286
Revenues over (under) Expenditures:	\$52.406	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	86.10%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$204.804	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$678	\$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:	\$204.804	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Matteson Village**

Unit Code: **016/340/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$58,525,257**

Equalized Assessed Valuation: **\$559,659,791**

Population: **19,009**

Employees:

Full Time: **160**

Part Time: **95**

Salaries Paid: **\$9,906,336**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,744,466	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$250	\$520	\$360
Revenue Collected During FY 11:	\$20,606,335	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$20,284,641	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,084	\$740	\$584
Per Capita Expenditures:	\$1,067	\$705	\$560
Revenues over (under) Expenditures:	\$321,694	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	11.75%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,382,485	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$125	\$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:	\$12,761,918	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,118,373	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$55,721,969	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.931	\$1,301	\$617
General Obligation Debt over EAV:	6.04%	1.80%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Mattoon City**

Unit Code: **015/030/30** County: **COLES**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$41,843,084**

Equalized Assessed Valuation: **\$189,479,868**

Population: **18,555**

Employees:

Full Time: **153**

Part Time: **55**

Salaries Paid: **\$8,083,050**

Blended Component Units

Number Submitted = 1

Mattoon Foreign Fire Insurance Tax Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,758,731	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$418	\$520	\$360
Revenue Collected During FY 11:	\$17,512,257	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$19,962,632	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$944	\$740	\$584
Per Capita Expenditures:	\$1,076	\$705	\$560
Revenues over (under) Expenditures:	-\$2,450,375	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	31.94%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6,376,415	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$344	\$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:	\$2,243,525	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$2,374,147	\$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:	\$35,612,117	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,919	\$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:	\$25,006,485	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,348	\$1,428	\$1,096
Revenue Collected During FY 11:	\$6,989,630	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$7,032,072	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$377	\$472	\$312
Per Capita Expenditures:	\$379	\$426	\$290
Operating Income (loss):	-\$42,442	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	350.76%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$24,665,976	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,329	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Maunie Village**

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

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

Accounting Method: **Cash**

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

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

Population: **171**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$26,310	\$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 YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$7.321	\$293,596	\$50,972
Per Capita Debt:	\$43	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Mazon Village**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **1,015**

Employees:

Full Time: **2**

Part Time: **2**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$422.109	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$416	\$520	\$360
Revenue Collected During FY 11:	\$812.195	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$627.076	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$800	\$740	\$584
Per Capita Expenditures:	\$618	\$705	\$560
Revenues over (under) Expenditures:	\$185.119	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	96.83%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$607.228	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$598	\$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:	\$330.593	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$276.635	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$152.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$150	\$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:	\$642,101	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$633	\$1,428	\$1,096
Revenue Collected During FY 11:	\$395,435	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$344,702	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$390	\$472	\$312
Per Capita Expenditures:	\$340	\$426	\$290
Operating Income (loss):	\$50,733	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	201.00%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$692,834	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$683	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mc Cook Village**

Unit Code: **016/330/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

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

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

Population: **228**

Employees:

Full Time: **55**

Part Time: **10**

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

Blended Component Units

Number Submitted = **3**

911 Emergency Telephone System Board

Firefighter Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,465,847	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$6,429	\$670	\$454
Revenue Collected During FY 11:	\$7,581,566	\$229,354	\$114,958
Expenditures During FY 11:	\$9,632,779	\$213,573	\$105,876
Per Capita Revenue:	\$33,252	\$579	\$289
Per Capita Expenditures:	\$42,249	\$555	\$286
Revenues over (under) Expenditures:	-\$2,051,213	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	1.68%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$161,525	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$708	\$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:	\$1,398,191	\$43,930	\$
Total Unrestricted Net Assets:	-\$22,181,229	\$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:	\$36,310,029	\$293,596	\$50,972
Per Capita Debt:	\$159.255	\$798	\$117
General Obligation Debt over EAV:	27.52%	0.39%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Mc Cullom Lake Village**

Unit Code: **063/080/32** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,404,100**

Equalized Assessed Valuation: **\$22,362,225**

Population: **1,075**

Employees:

Full Time: **2**

Part Time: **16**

Salaries Paid: **\$269,016**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$110.393	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$103	\$520	\$360
Revenue Collected During FY 11:	\$434.403	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$478.107	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$404	\$740	\$584
Per Capita Expenditures:	\$445	\$705	\$560
Revenues over (under) Expenditures:	-\$43.704	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	13.95%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$66.689	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$62	\$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:	\$27.916	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$638.017	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2.393,552	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.227	\$1,301	\$617
General Obligation Debt over EAV:	3.00%	1.80%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Mc Henry City**

Unit Code: **063/085/30** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

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

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

Population: **27,525**

Employees:

Full Time: **129**

Part Time: **5**

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

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,288,346	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$83	\$408	\$344
Revenue Collected During FY 11:	\$18,743,125	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$15,343,319	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$681	\$966	\$915
Per Capita Expenditures:	\$557	\$910	\$864
Revenues over (under) Expenditures:	\$3,399,806	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	32.35%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$4,963,542	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$180	\$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:	\$7,283,218	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$1,947,972	\$4,803,365	\$9,476,133



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mc Lean Village**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **808**

Employees:

Full Time: **3**

Part Time: **7**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$385.068	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$477	\$670	\$454
Revenue Collected During FY 11:	\$401.592	\$229,354	\$114,958
Expenditures During FY 11:	\$329.376	\$213,573	\$105,876
Per Capita Revenue:	\$497	\$579	\$289
Per Capita Expenditures:	\$408	\$555	\$286
Revenues over (under) Expenditures:	\$72.216	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	138.83%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$457.284	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$566	\$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:	\$327.208	\$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:	\$489.085	\$293,596	\$50,972
Per Capita Debt:	\$605	\$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:	\$1,643,456	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,034	\$2,114	\$837
Revenue Collected During FY 11:	\$274,950	\$200,254	\$87,964
Expenditures During FY 11:	\$299,430	\$193,235	\$93,439
Per Capita Revenue:	\$340	\$547	\$216
Per Capita Expenditures:	\$371	\$537	\$232
Operating Income (loss):	-\$24,480	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	540.69%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,618,976	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,004	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Mc Leansboro City**

Unit Code: **033/025/30** County: **HAMILTON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,602,490**

Equalized Assessed Valuation: **\$11,529,563**

Population: **2,677**

Employees:

Full Time: **27**

Part Time: **38**

Salaries Paid: **\$1,094,975**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,117,810	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$791	\$520	\$360
Revenue Collected During FY 11:	\$1,338,828	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,825,222	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$500	\$740	\$584
Per Capita Expenditures:	\$682	\$705	\$560
Revenues over (under) Expenditures:	-\$486,394	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	127.42%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,325,776	\$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:	\$225,051	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,052,629	\$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:	\$600.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$224	\$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:	\$3,738,744	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,397	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,070,369	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,975,457	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,894	\$472	\$312
Per Capita Expenditures:	\$1,485	\$426	\$290
Operating Income (loss):	\$1,094,912	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	107.88%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,288,596	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,602	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mc Nabb Village**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **310**

Employees:

Full Time:

Part Time: **22**

Salaries Paid: **\$47,058**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$158,991	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$513	\$670	\$454
Revenue Collected During FY 11:	\$119,193	\$229,354	\$114,958
Expenditures During FY 11:	\$106,853	\$213,573	\$105,876
Per Capita Revenue:	\$384	\$579	\$289
Per Capita Expenditures:	\$345	\$555	\$286
Revenues over (under) Expenditures:	\$12,340	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	211.42%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$225,912	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$729	\$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:	\$99,275	\$43,930	\$
Total Unrestricted Net Assets:	\$126,637	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,210,824	\$293,596	\$50,972
Per Capita Debt:	\$3,906	\$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:	\$590,685	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,905	\$2,114	\$837
Revenue Collected During FY 11:	\$1,248,918	\$200,254	\$87,964
Expenditures During FY 11:	\$91,741	\$193,235	\$93,439
Per Capita Revenue:	\$4,029	\$547	\$216
Per Capita Expenditures:	\$296	\$537	\$232
Operating Income (loss):	\$1,157,177	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1845.72%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,693,281	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$5,462	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mechanicsburg Village**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **451**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$17,520**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$66,682	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$148	\$670	\$454
Revenue Collected During FY 11:	\$374,179	\$229,354	\$114,958
Expenditures During FY 11:	\$349,791	\$213,573	\$105,876
Per Capita Revenue:	\$830	\$579	\$289
Per Capita Expenditures:	\$776	\$555	\$286
Revenues over (under) Expenditures:	\$24,388	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	26.04%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$91,070	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$202	\$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:	\$27,788	\$43,930	\$
Total Unrestricted Net Assets:	-\$129,335	\$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:	\$192.617	\$293,596	\$50,972
Per Capita Debt:	\$427	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Media Village**

Unit Code: **036/030/32** County: **HENDERSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$71,291**

Equalized Assessed Valuation: **\$928,153**

Population: **175**

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:	\$102.450	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$585	\$670	\$454
Revenue Collected During FY 11:	\$24.062	\$229,354	\$114,958
Expenditures During FY 11:	\$19.654	\$213,573	\$105,876
Per Capita Revenue:	\$137	\$579	\$289
Per Capita Expenditures:	\$112	\$555	\$286
Revenues over (under) Expenditures:	\$4.408	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	543.70%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$106.858	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$611	\$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:	\$106.858	\$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:	\$79,000	\$293,596	\$50,972
Per Capita Debt:	\$451	\$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:	\$218,207	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,247	\$2,114	\$837
Revenue Collected During FY 11:	\$27,223	\$200,254	\$87,964
Expenditures During FY 11:	\$36,409	\$193,235	\$93,439
Per Capita Revenue:	\$156	\$547	\$216
Per Capita Expenditures:	\$208	\$537	\$232
Operating Income (loss):	-\$9,186	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	574.09%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$209,021	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,194	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Medora Village**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **500**

Employees:

Full Time: **2**

Part Time: **2**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$153.808	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$308	\$670	\$454
Revenue Collected During FY 11:	\$114.471	\$229,354	\$114,958
Expenditures During FY 11:	\$109.967	\$213,573	\$105,876
Per Capita Revenue:	\$229	\$579	\$289
Per Capita Expenditures:	\$220	\$555	\$286
Revenues over (under) Expenditures:	\$4.504	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	143.96%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$158.312	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$317	\$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:	\$158.312	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$105,000	\$293,596	\$50,972
Per Capita Debt:	\$210	\$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:	\$1,103,109	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,206	\$2,114	\$837
Revenue Collected During FY 11:	\$188,350	\$200,254	\$87,964
Expenditures During FY 11:	\$261,278	\$193,235	\$93,439
Per Capita Revenue:	\$377	\$547	\$216
Per Capita Expenditures:	\$523	\$537	\$232
Operating Income (loss):	-\$72,928	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	394.29%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,030,181	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,060	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: Melrose Park Village

Unit Code: 016/350/32 **County:** COOK

Fiscal Year End: 12/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$45,622,813

Equalized Assessed Valuation: \$763,369,338

Population: 21,767

Employees:

Full Time: 237

Part Time: 131

Salaries Paid: \$15,632,485

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,920,855	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$410	\$520	\$360
Revenue Collected During FY 11:	\$38,825,452	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$47,215,769	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,784	\$740	\$584
Per Capita Expenditures:	\$2,169	\$705	\$560
Revenues over (under) Expenditures:	-\$8,390,317	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	15.50%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$7,320,227	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$336	\$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:	\$11,409,606	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$54,176,906	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Melvin Village**

Unit Code: **027/030/32** County: **FORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$462,618**

Equalized Assessed Valuation: **\$3,447,068**

Population: **452**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$41,956**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$376.878	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$834	\$670	\$454
Revenue Collected During FY 11:	\$135.158	\$229,354	\$114,958
Expenditures During FY 11:	\$155.107	\$213,573	\$105,876
Per Capita Revenue:	\$299	\$579	\$289
Per Capita Expenditures:	\$343	\$555	\$286
Revenues over (under) Expenditures:	-\$19,949	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	230.12%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$356.929	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$790	\$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:	\$356.929	\$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:	\$390.000	\$293,596	\$50,972
Per Capita Debt:	\$863	\$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:	\$123,174	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$273	\$2,114	\$837
Revenue Collected During FY 11:	\$122,408	\$200,254	\$87,964
Expenditures During FY 11:	\$124,886	\$193,235	\$93,439
Per Capita Revenue:	\$271	\$547	\$216
Per Capita Expenditures:	\$276	\$537	\$232
Operating Income (loss):	-\$2,478	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	96.64%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$120,696	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$267	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mendon Village**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **900**

Employees:

Full Time: **1**

Part Time: **3**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$440.695	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$490	\$670	\$454
Revenue Collected During FY 11:	\$225.590	\$229,354	\$114,958
Expenditures During FY 11:	\$193.042	\$213,573	\$105,876
Per Capita Revenue:	\$251	\$579	\$289
Per Capita Expenditures:	\$214	\$555	\$286
Revenues over (under) Expenditures:	\$32.548	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	245.15%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$473.243	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$526	\$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:	\$5.652	\$43,930	\$
Total Unrestricted Net Assets:	\$467.591	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Mendota City**

Unit Code: **050/060/30** County: **LASALLE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,881,714**

Equalized Assessed Valuation: **\$77,097,557**

Population: **7,372**

Employees:

Full Time: **41**

Part Time: **114**

Salaries Paid: **\$2,648,824**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,093,923	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$420	\$520	\$360
Revenue Collected During FY 11:	\$7,571,427	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7,143,554	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,027	\$740	\$584
Per Capita Expenditures:	\$969	\$705	\$560
Revenues over (under) Expenditures:	\$427,873	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	51.29%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,664,133	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$497	\$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:	\$141,011	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,567,616	\$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:	\$6,278,094	\$8,583,251	\$2,594,486
Per Capita Debt:	\$852	\$1,301	\$617
General Obligation Debt over EAV:	0.35%	1.80%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Menominee Village**

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

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

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$**

Population: **248**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$6,803**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Meredosia Village**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **1,041**

Employees:

Full Time: **3**

Part Time: **2**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$524,559	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$504	\$520	\$360
Revenue Collected During FY 11:	\$347,921	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$300,151	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$334	\$740	\$584
Per Capita Expenditures:	\$288	\$705	\$560
Revenues over (under) Expenditures:	\$47,770	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	186.71%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$560,415	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$538	\$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:	\$34,697	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$512,614	\$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:	\$539.809	\$8,583,251	\$2,594,486
Per Capita Debt:	\$519	\$1,301	\$617
General Obligation Debt over EAV:	5.09%	1.80%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Merrionette Park Village**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **1,900**

Employees:

Full Time:

Part Time: **103**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$504.503	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$266	\$520	\$360
Revenue Collected During FY 11:	\$1.959.395	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2.106.857	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.031	\$740	\$584
Per Capita Expenditures:	\$1.109	\$705	\$560
Revenues over (under) Expenditures:	-\$147.462	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	21.64%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$455.847	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$240	\$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:	\$386.477	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$379.304	\$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:	\$454,538	\$8,583,251	\$2,594,486
Per Capita Debt:	\$239	\$1,301	\$617
General Obligation Debt over EAV:	0.61%	1.80%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Metamora Village**

Unit Code: **102/045/32** County: **WOODFORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,446,350**

Equalized Assessed Valuation: **\$61,364,528**

Population: **3,636**

Employees:

Full Time: **14**

Part Time: **7**

Salaries Paid: **\$616,372**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,870,527	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$789	\$520	\$360
Revenue Collected During FY 11:	\$1,580,785	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,810,936	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$435	\$740	\$584
Per Capita Expenditures:	\$498	\$705	\$560
Revenues over (under) Expenditures:	-\$230,151	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	143.39%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,596,611	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$714	\$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:	\$947,323	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,764,016	\$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:	\$3,088,683	\$8,583,251	\$2,594,486
Per Capita Debt:	\$849	\$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:	\$3,659,785	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,007	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,060,046	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,029,036	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$292	\$472	\$312
Per Capita Expenditures:	\$283	\$426	\$290
Operating Income (loss):	\$31,010	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	362.92%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,734,560	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,027	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Metcalf Village**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **213**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$12,725**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$77.185	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$362	\$670	\$454
Revenue Collected During FY 11:	\$48.319	\$229,354	\$114,958
Expenditures During FY 11:	\$44.534	\$213,573	\$105,876
Per Capita Revenue:	\$227	\$579	\$289
Per Capita Expenditures:	\$209	\$555	\$286
Revenues over (under) Expenditures:	\$3.785	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	180.69%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$80.470	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$378	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$19.015	\$3,233	\$
Total Unreserved Funds:	\$61.455	\$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:	\$16,541	\$293,596	\$50,972
Per Capita Debt:	\$78	\$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:	\$15,304	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$72	\$2,114	\$837
Revenue Collected During FY 11:	\$42,915	\$200,254	\$87,964
Expenditures During FY 11:	\$36,297	\$193,235	\$93,439
Per Capita Revenue:	\$201	\$547	\$216
Per Capita Expenditures:	\$170	\$537	\$232
Operating Income (loss):	\$6,618	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	61.77%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$22,422	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$105	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Metropolis City**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **6,537**

Employees:

Full Time:	100
Part Time:	44
Salaries Paid:	\$5,041,931

Blended Component Units

Number Submitted = 2

Foreign Fire Insurance Board

Municipal Airport

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$11,620,455	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1,778	\$520	\$360
Revenue Collected During FY 11:	\$10,519,658	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10,725,166	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,609	\$740	\$584
Per Capita Expenditures:	\$1,641	\$705	\$560
Revenues over (under) Expenditures:	-\$205,508	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	97.23%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$10,428,578	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,595	\$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:	\$1,285,596	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$8,479,952	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$11,320,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,732	\$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:	\$27,451,705	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$4,199	\$1,428	\$1,096
Revenue Collected During FY 11:	\$11,788,003	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$11,745,510	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,803	\$472	\$312
Per Capita Expenditures:	\$1,797	\$426	\$290
Operating Income (loss):	\$42,493	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	234.06%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$27,491,318	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,205	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mettawa Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,296,242**

Equalized Assessed Valuation: **\$125,018,332**

Population: **600**

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:	\$5.375.967	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$8.960	\$670	\$454
Revenue Collected During FY 11:	\$2.863.584	\$229,354	\$114,958
Expenditures During FY 11:	\$2.157.086	\$213,573	\$105,876
Per Capita Revenue:	\$4.773	\$579	\$289
Per Capita Expenditures:	\$3.595	\$555	\$286
Revenues over (under) Expenditures:	\$706.498	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	274.66%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$5.924.556	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$9.874	\$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:	\$679.046	\$43,930	\$
Total Unrestricted Net Assets:	\$5.674.822	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$8.880.000

Averages

\$293,596

Medians

\$50,972

Per Capita Debt:

\$14.800

\$798

\$117

General Obligation Debt over EAV:

0.00%

0.39%

0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Middletown Village**

Unit Code: **054/045/32** County: **LOGAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$405,000**

Equalized Assessed Valuation: **\$2,401,480**

Population: **434**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$14,187**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$249,074	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$574	\$670	\$454
Revenue Collected During FY 11:	\$72,778	\$229,354	\$114,958
Expenditures During FY 11:	\$83,353	\$213,573	\$105,876
Per Capita Revenue:	\$168	\$579	\$289
Per Capita Expenditures:	\$192	\$555	\$286
Revenues over (under) Expenditures:	-\$10,575	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	261.06%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$217,599	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$501	\$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:	\$61,416	\$43,930	\$
Total Unrestricted Net Assets:	\$156,183	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Midlothian Village**

Unit Code: **016/360/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$44,513,974**

Equalized Assessed Valuation: **\$265,988,184**

Population: **13,620**

Employees:

Full Time: **82**

Part Time: **51**

Salaries Paid: **\$5,164,494**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,867,564	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$211	\$520	\$360
Revenue Collected During FY 11:	\$10,888,626	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$12,042,354	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$799	\$740	\$584
Per Capita Expenditures:	\$884	\$705	\$560
Revenues over (under) Expenditures:	-\$1,153,728	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	29.62%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,566,649	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$262	\$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:	\$430,222	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$10,831,538	\$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:	\$23,204,760	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.704	\$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:	\$3,867,531	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$284	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,833,643	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,559,294	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$208	\$472	\$312
Per Capita Expenditures:	\$188	\$426	\$290
Operating Income (loss):	\$274,349	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	153.08%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,917,817	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$288	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Milan Village**

Unit Code: 081/045/32 County: ROCK ISLAND

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$9,289,900

Equalized Assessed Valuation: \$72,985,619

Population: 5,195

Employees:

Full Time: 37

Part Time: 21

Salaries Paid: \$2,323,444

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1.440.035	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$277	\$520	\$360
Revenue Collected During FY 11:	\$6.262.528	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5.897.881	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.205	\$740	\$584
Per Capita Expenditures:	\$1.135	\$705	\$560
Revenues over (under) Expenditures:	\$364.647	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	29.97%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1.767.507	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$340	\$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:	\$1.683.188	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$723.340	\$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:	\$14,576,380	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.806	\$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:	\$5,002,838	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$963	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,406,578	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,871,481	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$271	\$472	\$312
Per Capita Expenditures:	\$360	\$426	\$290
Operating Income (loss):	-\$464,903	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	244.59%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,577,404	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$881	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Milford Village**

Unit Code: **038/075/32** County: **IROQUOIS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,051,866**

Equalized Assessed Valuation: **\$7,905,265**

Population: **1,369**

Employees:

Full Time: **6**

Part Time: **8**

Salaries Paid: **\$253,690**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$99.136	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$72	\$520	\$360
Revenue Collected During FY 11:	\$445.543	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$447.946	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$325	\$740	\$584
Per Capita Expenditures:	\$327	\$705	\$560
Revenues over (under) Expenditures:	-\$2.403	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	21.59%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$96.733	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$71	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$96.733	\$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:	\$744,706	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$544	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,093,094	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$918,788	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$798	\$472	\$312
Per Capita Expenditures:	\$671	\$426	\$290
Operating Income (loss):	\$174,306	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	100.02%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$919,012	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$671	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mill Shoals Village**

Unit Code: **097/035/32** County: **WHITE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$193,500**

Equalized Assessed Valuation: **\$624,057**

Population: **250**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$28,658**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$133.159	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$533	\$670	\$454
Revenue Collected During FY 11:	\$46.763	\$229,354	\$114,958
Expenditures During FY 11:	\$43.944	\$213,573	\$105,876
Per Capita Revenue:	\$187	\$579	\$289
Per Capita Expenditures:	\$176	\$555	\$286
Revenues over (under) Expenditures:	\$2.819	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	306.48%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$134.679	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$539	\$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:	\$93.057	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$92.978	\$293,596	\$50,972
Per Capita Debt:	\$372	\$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:	\$867,932	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,472	\$2,114	\$837
Revenue Collected During FY 11:	\$76,693	\$200,254	\$87,964
Expenditures During FY 11:	\$101,784	\$193,235	\$93,439
Per Capita Revenue:	\$307	\$547	\$216
Per Capita Expenditures:	\$407	\$537	\$232
Operating Income (loss):	-\$25,091	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	828.07%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$842,841	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,371	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Millbrook Village**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **375**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$5,710**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$314,590	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$839	\$670	\$454
Revenue Collected During FY 11:	\$78,885	\$229,354	\$114,958
Expenditures During FY 11:	\$109,058	\$213,573	\$105,876
Per Capita Revenue:	\$210	\$579	\$289
Per Capita Expenditures:	\$291	\$555	\$286
Revenues over (under) Expenditures:	-\$30,173	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	260.79%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$284,417	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$758	\$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:	\$99,763	\$43,930	\$
Total Unrestricted Net Assets:	\$184,654	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Milledgeville Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,890,095**

Equalized Assessed Valuation: **\$8,078,133**

Population: **1,016**

Employees:

Full Time: **5**

Part Time: **7**

Salaries Paid: **\$236,843**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$184,382	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$181	\$520	\$360
Revenue Collected During FY 11:	\$391,999	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$462,871	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$386	\$740	\$584
Per Capita Expenditures:	\$456	\$705	\$560
Revenues over (under) Expenditures:	-\$70,872	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	43.26%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$200,236	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$197	\$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:	\$500,303	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$61,713	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,648,687	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.623	\$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:	\$1,699,862	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,673	\$1,428	\$1,096
Revenue Collected During FY 11:	\$380,613	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$390,831	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$375	\$472	\$312
Per Capita Expenditures:	\$385	\$426	\$290
Operating Income (loss):	-\$10,218	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	409.29%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,599,644	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,574	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Millington Village**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **595**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$11,657**

Blended Component Units

Fiscal Indicators

General and Special Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Millstadt Village**

Unit Code: **088/095/32** County: **ST. CLAIR**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,978,390**

Equalized Assessed Valuation: **\$77,718,366**

Population: **3,348**

Employees:

Full Time: **19**

Part Time: **55**

Salaries Paid: **\$960,128**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$886,465	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$265	\$520	\$360
Revenue Collected During FY 11:	\$2,063,811	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,121,324	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$616	\$740	\$584
Per Capita Expenditures:	\$634	\$705	\$560
Revenues over (under) Expenditures:	-\$57,513	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	47.89%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,015,908	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$303	\$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:	\$1,504,057	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$8,361,465	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2,497	\$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:	\$5,328,411	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,592	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,489,216	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,539,317	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$445	\$472	\$312
Per Capita Expenditures:	\$460	\$426	\$290
Operating Income (loss):	-\$50,101	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	343.75%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,291,354	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,580	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Milton Village**

Unit Code: **075/050/32** County: **PIKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$60,500**

Equalized Assessed Valuation: **\$1,353,038**

Population: **271**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$16,081**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$136.020	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$502	\$670	\$454
Revenue Collected During FY 11:	\$59.287	\$229,354	\$114,958
Expenditures During FY 11:	\$90.376	\$213,573	\$105,876
Per Capita Revenue:	\$219	\$579	\$289
Per Capita Expenditures:	\$333	\$555	\$286
Revenues over (under) Expenditures:	-\$31.089	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	115.12%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$104.040	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$384	\$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:	\$114.116	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mineral Village**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **272**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$13,920**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$159,353	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$586	\$670	\$454
Revenue Collected During FY 11:	\$76,892	\$229,354	\$114,958
Expenditures During FY 11:	\$61,048	\$213,573	\$105,876
Per Capita Revenue:	\$283	\$579	\$289
Per Capita Expenditures:	\$224	\$555	\$286
Revenues over (under) Expenditures:	\$15,844	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	290.05%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$177,072	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$651	\$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:	\$38,182	\$43,930	\$
Total Unrestricted Net Assets:	\$138,892	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Minier Village**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **1,255**

Employees:

Full Time: **6**

Part Time: **3**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$661.242	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$527	\$520	\$360
Revenue Collected During FY 11:	\$563.646	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$578.253	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$449	\$740	\$584
Per Capita Expenditures:	\$461	\$705	\$560
Revenues over (under) Expenditures:	-\$14.607	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	112.37%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$649.778	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$518	\$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:	\$163.824	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$661.994	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$24.886	\$8,583,251	\$2,594,486
Per Capita Debt:	\$20	\$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:	\$1,510,814	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,204	\$1,428	\$1,096
Revenue Collected During FY 11:	\$279,932	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$311,058	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$223	\$472	\$312
Per Capita Expenditures:	\$248	\$426	\$290
Operating Income (loss):	-\$31,126	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	474.68%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,476,545	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,177	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Minonk City**

Unit Code: **102/050/30** County: **WOODFORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,583,405**

Equalized Assessed Valuation: **\$24,068,462**

Population: **2,422**

Employees:

Full Time: **7**

Part Time: **48**

Salaries Paid: **\$697,029**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,812,419	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$748	\$520	\$360
Revenue Collected During FY 11:	\$1,574,878	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,447,292	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$650	\$740	\$584
Per Capita Expenditures:	\$598	\$705	\$560
Revenues over (under) Expenditures:	\$127,586	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	130.73%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,892,080	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$781	\$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:	\$23,765	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,014,279	\$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:	\$772.145	\$8,583,251	\$2,594,486
Per Capita Debt:	\$319	\$1,301	\$617
General Obligation Debt over EAV:	1.66%	1.80%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Minooka Village**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **10,924**

Employees:

Full Time:	41
Part Time:	38
Salaries Paid:	\$2,644,472

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,173,103	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$748	\$520	\$360
Revenue Collected During FY 11:	\$7,076,161	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6,440,016	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$648	\$740	\$584
Per Capita Expenditures:	\$590	\$705	\$560
Revenues over (under) Expenditures:	\$636,145	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	126.96%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$8,176,007	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$748	\$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:	\$6,807,865	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$6,846,823	\$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:	\$15,668,314	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.434	\$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:	\$1,546,715	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$142	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,885,546	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,353,697	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$173	\$472	\$312
Per Capita Expenditures:	\$124	\$426	\$290
Operating Income (loss):	\$531,849	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	-71.94%	411.72%	349.23%
Ending Retained Earnings for FY 11:	-\$973,876	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	-\$89	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Modesto Village**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **300**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$12,568**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$186,376	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$621	\$670	\$454
Revenue Collected During FY 11:	\$68,495	\$229,354	\$114,958
Expenditures During FY 11:	\$93,653	\$213,573	\$105,876
Per Capita Revenue:	\$228	\$579	\$289
Per Capita Expenditures:	\$312	\$555	\$286
Revenues over (under) Expenditures:	-\$25,158	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	172.14%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$161,218	\$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:	\$161,218	\$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:	\$180,940	\$293,596	\$50,972
Per Capita Debt:	\$603	\$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:	\$367,233	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,224	\$2,114	\$837
Revenue Collected During FY 11:	\$41,212	\$200,254	\$87,964
Expenditures During FY 11:	\$67,306	\$193,235	\$93,439
Per Capita Revenue:	\$137	\$547	\$216
Per Capita Expenditures:	\$224	\$537	\$232
Operating Income (loss):	-\$26,094	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	506.85%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$341,139	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,137	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Mokena Village**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **18,740**

Employees:

Full Time: **76**

Part Time: **2**

Salaries Paid: **\$5,620,835**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,222,017	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$119	\$520	\$360
Revenue Collected During FY 11:	\$9,677,567	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$8,743,383	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$516	\$740	\$584
Per Capita Expenditures:	\$467	\$705	\$560
Revenues over (under) Expenditures:	\$934,184	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	36.10%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,156,201	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$168	\$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:	\$1,176,658	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,889,703	\$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:	\$12,832,626	\$8,583,251	\$2,594,486
Per Capita Debt:	\$685	\$1,301	\$617
General Obligation Debt over EAV:	1.33%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$21,911,062	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,169	\$1,428	\$1,096
Revenue Collected During FY 11:	\$7,105,866	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$7,139,677	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$379	\$472	\$312
Per Capita Expenditures:	\$381	\$426	\$290
Operating Income (loss):	-\$33,811	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	434.33%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$31,009,707	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,655	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Moline City**

Unit Code: 081/050/30 **County:** ROCK ISLAND

Fiscal Year End: 12/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$134,063,620

Equalized Assessed Valuation: \$887,398,260

Population: 43,483

Employees:

Full Time: 393

Part Time: 28

Salaries Paid: \$26,953,805

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$11,824,090	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$272	\$408	\$344
Revenue Collected During FY 11:	\$58,970,133	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$62,062,199	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,356	\$966	\$915
Per Capita Expenditures:	\$1,427	\$910	\$864
Revenues over (under) Expenditures:	-\$3,092,066	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	20.28%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$12,587,349	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$289	\$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:	\$10,947,408	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$4,605,803	\$4,803,365	\$9,476,133



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$91,101,274	\$80,093,952	\$52,112,479
Per Capita Debt:	\$2.095	\$1,447	\$1,211
General Obligation Debt over EAV:	8.38%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$76,715,209	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,764	\$1,281	\$1,058
Revenue Collected During FY 11:	\$15,164,662	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$14,105,951	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$349	\$347	\$255
Per Capita Expenditures:	\$324	\$343	\$253
Operating Income (loss):	\$1,058,711	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	551.15%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$77,745,206	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,788	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Momence City**

Unit Code: **046/070/30** County: **KANKAKEE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,942,438**

Equalized Assessed Valuation: **\$55,589,981**

Population: **3,300**

Employees:

Full Time: **19**

Part Time: **6**

Salaries Paid: **\$848,671**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$12.937	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$4	\$520	\$360
Revenue Collected During FY 11:	\$1.555.744	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.610.849	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$471	\$740	\$584
Per Capita Expenditures:	\$488	\$705	\$560
Revenues over (under) Expenditures:	-\$55.105	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-2.26%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$36.340	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$11	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$158.328	\$45,457	\$
Total Unreserved Funds:	-\$194.668	\$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:	\$450.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$136	\$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:	\$4,543,855	\$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:	\$1,179,960	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,255,613	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$358	\$472	\$312
Per Capita Expenditures:	\$380	\$426	\$290
Operating Income (loss):	-\$75,653	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	356.49%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,476,157	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,356	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Monee Village**

Unit Code: **099/075/32** County: **WILL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,628,900**

Equalized Assessed Valuation: **\$115,019,096**

Population: **4,470**

Employees:

Full Time:	30
Part Time:	16
Salaries Paid:	\$1,306,196

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,081,271	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$689	\$520	\$360
Revenue Collected During FY 11:	\$3,365,467	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,089,880	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$753	\$740	\$584
Per Capita Expenditures:	\$691	\$705	\$560
Revenues over (under) Expenditures:	\$275,587	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	110.40%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,411,288	\$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:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,942,042	\$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:	\$7.183.558	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.607	\$1,301	\$617
General Obligation Debt over EAV:	1.78%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,197,412	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,163	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,522,227	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,498,532	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$341	\$472	\$312
Per Capita Expenditures:	\$335	\$426	\$290
Operating Income (loss):	\$23,695	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	412.48%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,181,107	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,383	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Monmouth City**

Unit Code: **094/025/30** County: **WARREN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,439,518**

Equalized Assessed Valuation: **\$64,037,831**

Population: **9,244**

Employees:

Full Time: **58**

Part Time: **12**

Salaries Paid: **\$2,611,358**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,696,168	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$616	\$520	\$360
Revenue Collected During FY 11:	\$6,678,545	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6,959,623	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$722	\$740	\$584
Per Capita Expenditures:	\$753	\$705	\$560
Revenues over (under) Expenditures:	-\$281,078	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	77.81%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,415,090	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$586	\$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:	\$212,059	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$906,271	\$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:	\$28,343,772	\$8,583,251	\$2,594,486
Per Capita Debt:	\$3.066	\$1,301	\$617
General Obligation Debt over EAV:	19.36%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$21,773,721	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,355	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,845,340	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,127,402	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$524	\$472	\$312
Per Capita Expenditures:	\$446	\$426	\$290
Operating Income (loss):	\$717,938	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	527.60%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$21,776,340	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,356	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Monroe Center Village**

Unit Code: **071/054/32** County: **OGLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$478,700**

Equalized Assessed Valuation: **\$7,674,331**

Population: **494**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$17,675**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$263.874	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$534	\$670	\$454
Revenue Collected During FY 11:	\$150.714	\$229,354	\$114,958
Expenditures During FY 11:	\$151.565	\$213,573	\$105,876
Per Capita Revenue:	\$305	\$579	\$289
Per Capita Expenditures:	\$307	\$555	\$286
Revenues over (under) Expenditures:	-\$851	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	173.54%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$263.023	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$532	\$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:	\$263.023	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Montgomery Village**

Unit Code: **045/065/32** County: **KANE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,766,830**

Equalized Assessed Valuation: **\$470,246,778**

Population: **18,438**

Employees:

Full Time: **75**

Part Time: **5**

Salaries Paid: **\$3,992,208**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,060,122	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$274	\$520	\$360
Revenue Collected During FY 11:	\$10,151,029	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$9,194,097	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$551	\$740	\$584
Per Capita Expenditures:	\$499	\$705	\$560
Revenues over (under) Expenditures:	\$956,932	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	65.44%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6,017,054	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$326	\$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:	\$3,226,346	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,190,183	\$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:	\$18,402,699	\$8,583,251	\$2,594,486
Per Capita Debt:	\$998	\$1,301	\$617
General Obligation Debt over EAV:	0.53%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$27,122,741	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,471	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,582,980	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,108,643	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$194	\$472	\$312
Per Capita Expenditures:	\$223	\$426	\$290
Operating Income (loss):	-\$525,663	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	694.07%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$28,516,745	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,547	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Monticello City**

Unit Code: **074/045/30** County: **PIATT**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,977,198**

Equalized Assessed Valuation: **\$105,744,949**

Population: **5,548**

Employees:

Full Time: **30**

Part Time: **125**

Salaries Paid: **\$1,771,354**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5.325.207	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$960	\$520	\$360
Revenue Collected During FY 11:	\$4.367.839	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6.810.421	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$787	\$740	\$584
Per Capita Expenditures:	\$1.228	\$705	\$560
Revenues over (under) Expenditures:	-\$2.442.582	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	65.55%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4.463.925	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$805	\$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:	\$1.346.038	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2.063.283	\$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:	\$4,539,678	\$8,583,251	\$2,594,486
Per Capita Debt:	\$818	\$1,301	\$617
General Obligation Debt over EAV:	4.24%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,757,379	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$497	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,165,154	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,242,678	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$210	\$472	\$312
Per Capita Expenditures:	\$224	\$426	\$290
Operating Income (loss):	-\$77,524	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	213.13%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,648,555	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$477	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Montrose Village**

Unit Code: **025/040/32** County: **EFFINGHAM**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$694,200**

Equalized Assessed Valuation: **\$1,910,742**

Population: **259**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$40,742**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$187,036	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$722	\$670	\$454
Revenue Collected During FY 11:	\$135,053	\$229,354	\$114,958
Expenditures During FY 11:	\$103,281	\$213,573	\$105,876
Per Capita Revenue:	\$521	\$579	\$289
Per Capita Expenditures:	\$399	\$555	\$286
Revenues over (under) Expenditures:	\$31,772	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	211.86%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$218,808	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$845	\$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:	\$218,808	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$201.250	\$293,596	\$50,972
Per Capita Debt:	\$777	\$798	\$117
General Obligation Debt over EAV:	2.16%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,628,027	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$6,286	\$2,114	\$837
Revenue Collected During FY 11:	\$71,496	\$200,254	\$87,964
Expenditures During FY 11:	\$109,209	\$193,235	\$93,439
Per Capita Revenue:	\$276	\$547	\$216
Per Capita Expenditures:	\$422	\$537	\$232
Operating Income (loss):	-\$37,713	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1456.21%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,590,314	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$6,140	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Morris City**

Unit Code: **032/065/30** County: **GRUNDY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,464,687**

Equalized Assessed Valuation: **\$303,138,221**

Population: **13,636**

Employees:

Full Time: **76**

Part Time: **28**

Salaries Paid: **\$4,984,302**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$14,217,844	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.043	\$520	\$360
Revenue Collected During FY 11:	\$15,864,433	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$14,006,817	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.163	\$740	\$584
Per Capita Expenditures:	\$1.027	\$705	\$560
Revenues over (under) Expenditures:	\$1,857,616	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	118.34%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$16,575,460	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,216	\$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:	\$1,414,209	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$7,955,864	\$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:	\$7.628.704	\$8,583,251	\$2,594,486
Per Capita Debt:	\$559	\$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:	\$34,697,952	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,545	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,761,258	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,265,376	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$276	\$472	\$312
Per Capita Expenditures:	\$313	\$426	\$290
Operating Income (loss):	-\$504,118	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	801.66%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$34,193,834	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,508	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Morrison City**

Unit Code: **098/040/30** County: **WHITESIDE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,788,754**

Equalized Assessed Valuation: **\$46,936,033**

Population: **4,307**

Employees:

Full Time: **20**

Part Time: **23**

Salaries Paid: **\$1,148,730**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,213,439	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$282	\$520	\$360
Revenue Collected During FY 11:	\$2,927,663	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,564,595	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$680	\$740	\$584
Per Capita Expenditures:	\$595	\$705	\$560
Revenues over (under) Expenditures:	\$363,068	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	55.01%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,410,704	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$328	\$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:	\$634,282	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$815,099	\$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:	\$3,048,019	\$8,583,251	\$2,594,486
Per Capita Debt:	\$708	\$1,301	\$617
General Obligation Debt over EAV:	5.84%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,367,711	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$550	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,154,050	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$859,165	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$268	\$472	\$312
Per Capita Expenditures:	\$199	\$426	\$290
Operating Income (loss):	\$294,885	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	336.35%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,889,764	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$671	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Morrisonville Village**

Unit Code: **011/035/32** County: **CHRISTIAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,073,200**

Equalized Assessed Valuation: **\$8,548,110**

Population: **1,068**

Employees:

Full Time: **6**

Part Time: **15**

Salaries Paid: **\$219,808**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$231.068	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$216	\$520	\$360
Revenue Collected During FY 11:	\$382.302	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$386.210	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$358	\$740	\$584
Per Capita Expenditures:	\$362	\$705	\$560
Revenues over (under) Expenditures:	-\$3.908	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	58.82%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$227.160	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$213	\$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:	\$113.918	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$113.242	\$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:	\$17.840	\$8,583,251	\$2,594,486
Per Capita Debt:	\$17	\$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:	\$1,387,233	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,299	\$1,428	\$1,096
Revenue Collected During FY 11:	\$363,564	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$330,375	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$340	\$472	\$312
Per Capita Expenditures:	\$309	\$426	\$290
Operating Income (loss):	\$33,189	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	429.94%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,420,422	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,330	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Morton Village**

Unit Code: **090/060/32** County: **TAZEWELL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,213,252**

Equalized Assessed Valuation: **\$427,502,092**

Population: **16,267**

Employees:

Full Time:	83
Part Time:	42
Salaries Paid:	\$5,155,493

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,743.165	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$476	\$520	\$360
Revenue Collected During FY 11:	\$11,784.306	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$12,448.943	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$724	\$740	\$584
Per Capita Expenditures:	\$765	\$705	\$560
Revenues over (under) Expenditures:	-\$664.637	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	86.05%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$10,712.307	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$659	\$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:	\$1,334.267	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$8,471.997	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,325,214	\$8,583,251	\$2,594,486
Per Capita Debt:	\$204	\$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:	\$43,764,278	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,690	\$1,428	\$1,096
Revenue Collected During FY 11:	\$15,273,975	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$12,379,799	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$939	\$472	\$312
Per Capita Expenditures:	\$761	\$426	\$290
Operating Income (loss):	\$2,894,176	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	361.14%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$44,708,297	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,748	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Morton Grove Village**

Unit Code: **016/365/32** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$60,098,693**

Equalized Assessed Valuation: **\$952,917,220**

Population: **23,270**

Employees:

Full Time:	152
Part Time:	51
Salaries Paid:	\$13,277,080

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,215,767	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$353	\$520	\$360
Revenue Collected During FY 11:	\$24,322,002	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$24,177,372	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,045	\$740	\$584
Per Capita Expenditures:	\$1,039	\$705	\$560
Revenues over (under) Expenditures:	\$144,630	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	34.70%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$8,389,975	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$361	\$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:	\$11,645,390	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$18,379,105	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$28,253,291	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.214	\$1,301	\$617
General Obligation Debt over EAV:	2.77%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$4,021,441	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$173	\$1,428	\$1,096
Revenue Collected During FY 11:	\$7,930,671	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$7,189,536	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$341	\$472	\$312
Per Capita Expenditures:	\$309	\$426	\$290
Operating Income (loss):	\$741,135	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	68.16%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,900,510	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$211	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mound Station Village**

Unit Code: **005/010/32** County: **BROWN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$20,544**

Equalized Assessed Valuation: **\$603,453**

Population: **118**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$5,465**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$66,405	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$563	\$670	\$454
Revenue Collected During FY 11:	\$24,392	\$229,354	\$114,958
Expenditures During FY 11:	\$27,136	\$213,573	\$105,876
Per Capita Revenue:	\$207	\$579	\$289
Per Capita Expenditures:	\$230	\$555	\$286
Revenues over (under) Expenditures:	-\$2,744	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	234.60%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$63,661	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$540	\$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:	\$1,269	\$43,930	\$
Total Unrestricted Net Assets:	\$62,392	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$24,301	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$206	\$2,114	\$837
Revenue Collected During FY 11:	\$20,098	\$200,254	\$87,964
Expenditures During FY 11:	\$15,486	\$193,235	\$93,439
Per Capita Revenue:	\$170	\$547	\$216
Per Capita Expenditures:	\$131	\$537	\$232
Operating Income (loss):	\$4,612	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	185.32%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$28,698	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$243	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mounds City**

Unit Code: **077/020/30** County: **PULASKI**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,421,065**

Equalized Assessed Valuation: **\$2,569,965**

Population: **810**

Employees:

Full Time: **7**

Part Time: **39**

Salaries Paid: **\$302,106**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$137,345	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$170	\$670	\$454
Revenue Collected During FY 11:	\$615,378	\$229,354	\$114,958
Expenditures During FY 11:	\$552,777	\$213,573	\$105,876
Per Capita Revenue:	\$760	\$579	\$289
Per Capita Expenditures:	\$682	\$555	\$286
Revenues over (under) Expenditures:	\$62,601	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	50.69%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$280,202	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$346	\$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:	\$60,073	\$43,930	\$
Total Unrestricted Net Assets:	\$220,128	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$586.046	\$293,596	\$50,972
Per Capita Debt:	\$724	\$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:	\$695,863	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$859	\$2,114	\$837
Revenue Collected During FY 11:	\$438,622	\$200,254	\$87,964
Expenditures During FY 11:	\$498,323	\$193,235	\$93,439
Per Capita Revenue:	\$542	\$547	\$216
Per Capita Expenditures:	\$615	\$537	\$232
Operating Income (loss):	-\$59,701	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	125.65%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$626,162	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$773	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Moweaqua Village**

Unit Code: **086/025/32** County: **SHELBY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,493,050**

Equalized Assessed Valuation: **\$19,322,746**

Population: **1,828**

Employees:

Full Time: **12**

Part Time: **38**

Salaries Paid: **\$522,355**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$854,418	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$467	\$520	\$360
Revenue Collected During FY 11:	\$742,156	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$615,165	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$406	\$740	\$584
Per Capita Expenditures:	\$337	\$705	\$560
Revenues over (under) Expenditures:	\$126,991	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	160.43%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$986,909	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$540	\$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:	\$567,723	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$419,186	\$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:	\$1,515,000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$829	\$1,301	\$617
General Obligation Debt over EAV:	7.84%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,769,815	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,515	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,070,569	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$867,329	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$586	\$472	\$312
Per Capita Expenditures:	\$474	\$426	\$290
Operating Income (loss):	\$203,240	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	342.78%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,973,055	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,626	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mt. Auburn Village**

Unit Code: 011/040/32

County: CHRISTIAN

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$595,950

Equalized Assessed Valuation:

\$4,623,002

Population:

480

Employees:

Full Time:

1

Part Time:

13

Salaries Paid:

\$70,683

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$146,248	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$305	\$670	\$454
Revenue Collected During FY 11:	\$120,749	\$229,354	\$114,958
Expenditures During FY 11:	\$113,843	\$213,573	\$105,876
Per Capita Revenue:	\$252	\$579	\$289
Per Capita Expenditures:	\$237	\$555	\$286
Revenues over (under) Expenditures:	\$6,906	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	134.53%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$153,154	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$319	\$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:	\$29,020	\$43,930	\$
Total Unrestricted Net Assets:	\$124,134	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$335,927	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$700	\$2,114	\$837
Revenue Collected During FY 11:	\$83,211	\$200,254	\$87,964
Expenditures During FY 11:	\$117,163	\$193,235	\$93,439
Per Capita Revenue:	\$173	\$547	\$216
Per Capita Expenditures:	\$244	\$537	\$232
Operating Income (loss):	-\$33,952	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	257.74%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$301,975	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$629	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Mt. Carmel City**

Unit Code: **093/025/30** County: **WABASH**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,745,334**

Equalized Assessed Valuation: **\$63,409,518**

Population: **7,363**

Employees:

Full Time: **62**

Part Time: **43**

Salaries Paid: **\$2,364,316**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,327,974	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$316	\$520	\$360
Revenue Collected During FY 11:	\$4,293,561	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,483,888	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$583	\$740	\$584
Per Capita Expenditures:	\$609	\$705	\$560
Revenues over (under) Expenditures:	-\$190,327	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	63.64%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,853,647	\$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:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,145,449	\$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:	\$2,341,472	\$8,583,251	\$2,594,486
Per Capita Debt:	\$318	\$1,301	\$617
General Obligation Debt over EAV:	0.10%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,656,075	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$768	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,899,883	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,018,798	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$394	\$472	\$312
Per Capita Expenditures:	\$410	\$426	\$290
Operating Income (loss):	-\$118,915	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	183.42%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,537,160	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$752	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Mt. Carroll City**

Unit Code: **008/025/30** County: **CARROLL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,620,040**

Equalized Assessed Valuation: **\$16,239,921**

Population: **1,649**

Employees:

Full Time: **9**

Part Time: **35**

Salaries Paid: **\$538,294**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$507.811	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$308	\$520	\$360
Revenue Collected During FY 11:	\$965.078	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$899.056	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$585	\$740	\$584
Per Capita Expenditures:	\$545	\$705	\$560
Revenues over (under) Expenditures:	\$66.022	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	67.44%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$606.333	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$368	\$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:	\$670.731	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,934,458	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.386	\$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:	\$1,083,475	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$657	\$1,428	\$1,096
Revenue Collected During FY 11:	\$608,967	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$694,283	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$369	\$472	\$312
Per Capita Expenditures:	\$421	\$426	\$290
Operating Income (loss):	-\$85,316	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	153.94%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,068,795	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$648	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mt. Clare Village**

Unit Code: **056/075/32** County: **MACOUPIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$568,737**

Equalized Assessed Valuation: **\$2,957,142**

Population: **300**

Employees:

Full Time: **3**

Part Time: **9**

Salaries Paid: **\$55,933**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$245,585	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$819	\$670	\$454
Revenue Collected During FY 11:	\$247,148	\$229,354	\$114,958
Expenditures During FY 11:	\$172,504	\$213,573	\$105,876
Per Capita Revenue:	\$824	\$579	\$289
Per Capita Expenditures:	\$575	\$555	\$286
Revenues over (under) Expenditures:	\$74,644	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	174.91%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$301,729	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,006	\$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:	\$302,228	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$46.253	\$293,596	\$50,972
Per Capita Debt:	\$154	\$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:	\$633,892	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,113	\$2,114	\$837
Revenue Collected During FY 11:	\$81,989	\$200,254	\$87,964
Expenditures During FY 11:	\$113,589	\$193,235	\$93,439
Per Capita Revenue:	\$273	\$547	\$216
Per Capita Expenditures:	\$379	\$537	\$232
Operating Income (loss):	-\$31,600	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	546.52%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$620,792	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,069	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mt. Erie Village**

Unit Code: **096/040/32** County: **WAYNE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$87,715**

Equalized Assessed Valuation: **\$525,417**

Population: **105**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$11,733**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$16,427	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$156	\$670	\$454
Revenue Collected During FY 11:	\$18,884	\$229,354	\$114,958
Expenditures During FY 11:	\$19,972	\$213,573	\$105,876
Per Capita Revenue:	\$180	\$579	\$289
Per Capita Expenditures:	\$190	\$555	\$286
Revenues over (under) Expenditures:	-\$1,088	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	76.80%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$15,339	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$146	\$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:	\$9,978	\$43,930	\$
Total Unrestricted Net Assets:	\$5,361	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$119,246	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,136	\$2,114	\$837
Revenue Collected During FY 11:	\$21,480	\$200,254	\$87,964
Expenditures During FY 11:	\$27,624	\$193,235	\$93,439
Per Capita Revenue:	\$205	\$547	\$216
Per Capita Expenditures:	\$263	\$537	\$232
Operating Income (loss):	-\$6,144	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	409.43%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$113,102	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,077	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Mt. Morris Village**

Unit Code: **071/040/32** County: **OGLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,549,600**

Equalized Assessed Valuation: **\$34,980,252**

Population: **3,013**

Employees:

Full Time: **11**

Part Time: **10**

Salaries Paid: **\$737,789**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$677,770	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$225	\$520	\$360
Revenue Collected During FY 11:	\$1,325,162	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,223,392	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$440	\$740	\$584
Per Capita Expenditures:	\$406	\$705	\$560
Revenues over (under) Expenditures:	\$101,770	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	67.93%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$831,040	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$276	\$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:	\$292,126	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$538,914	\$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:	\$655.409	\$8,583,251	\$2,594,486
Per Capita Debt:	\$218	\$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:	\$6,618,191	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,197	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,060,073	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$770,821	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$352	\$472	\$312
Per Capita Expenditures:	\$256	\$426	\$290
Operating Income (loss):	\$289,252	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	889.43%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,855,943	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,275	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Mt. Olive City**

Unit Code: **056/080/30** County: **MACOUPIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,467,176**

Equalized Assessed Valuation: **\$18,458,853**

Population: **2,099**

Employees:

Full Time: **13**

Part Time: **15**

Salaries Paid: **\$689,634**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$341,589	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$163	\$520	\$360
Revenue Collected During FY 11:	\$1,160,047	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,261,388	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$553	\$740	\$584
Per Capita Expenditures:	\$601	\$705	\$560
Revenues over (under) Expenditures:	-\$101,341	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	18.81%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$237,248	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$113	\$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:	\$114,175	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$83,073	\$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:	\$550.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$262	\$1,301	\$617
General Obligation Debt over EAV:	2.98%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,458,607	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$695	\$1,428	\$1,096
Revenue Collected During FY 11:	\$715,656	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$704,052	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$341	\$472	\$312
Per Capita Expenditures:	\$335	\$426	\$290
Operating Income (loss):	\$11,604	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	212.80%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,498,211	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$714	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Mt. Prospect Village**

Unit Code: **016/370/32** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$100,152,355**

Equalized Assessed Valuation: **\$1,834,680,507**

Population: **54,167**

Employees:

Full Time:	306
Part Time:	25
Salaries Paid:	\$25,560,810

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$12,683,722	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$234	\$408	\$344
Revenue Collected During FY 11:	\$47,459,062	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$46,493,900	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$876	\$966	\$915
Per Capita Expenditures:	\$858	\$910	\$864
Revenues over (under) Expenditures:	\$965,162	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	29.36%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$13,648,884	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$252	\$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:	\$2,828,903	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$20,019,184	\$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:	\$40,316,990	\$80,093,952	\$52,112,479
Per Capita Debt:	\$744	\$1,447	\$1,211
General Obligation Debt over EAV:	2.07%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$28,971,494	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$535	\$1,281	\$1,058
Revenue Collected During FY 11:	\$11,014,495	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$10,776,097	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$203	\$347	\$255
Per Capita Expenditures:	\$199	\$343	\$253
Operating Income (loss):	\$238,398	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	297.51%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$32,060,460	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$592	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Mt. Pulaski City**

Unit Code: **054/050/30** County: **LOGAN**

Fiscal Year End: **5/31/2011**

Accounting Method: **Combination**

Appropriation or Budget: **\$1,746,000**

Equalized Assessed Valuation: **\$16,805,021**

Population: **1,566**

Employees:

Full Time: **13**

Part Time: **3**

Salaries Paid: **\$352,291**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$255.299	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$163	\$520	\$360
Revenue Collected During FY 11:	\$639.807	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$542.981	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$409	\$740	\$584
Per Capita Expenditures:	\$347	\$705	\$560
Revenues over (under) Expenditures:	\$96.826	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	58.35%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$316.825	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$202	\$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:	\$316.825	\$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:	\$309.487	\$8,583,251	\$2,594,486
Per Capita Debt:	\$198	\$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:	\$415,030	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$265	\$1,428	\$1,096
Revenue Collected During FY 11:	\$355,656	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$425,007	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$227	\$472	\$312
Per Capita Expenditures:	\$271	\$426	\$290
Operating Income (loss):	-\$69,351	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	87.66%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$372,577	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$238	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Mt. Sterling City**

Unit Code: **005/015/30** County: **BROWN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Combination**

Appropriation or Budget: **\$2,864,788**

Equalized Assessed Valuation: **\$15,334,963**

Population: **2,025**

Employees:

Full Time: **16**

Part Time: **4**

Salaries Paid: **\$393,543**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$636,449	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$314	\$520	\$360
Revenue Collected During FY 11:	\$1,340,849	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,201,233	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$662	\$740	\$584
Per Capita Expenditures:	\$593	\$705	\$560
Revenues over (under) Expenditures:	\$139,616	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	64.61%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$776,065	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$383	\$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:	\$585,006	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$191,059	\$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:	\$479.054	\$8,583,251	\$2,594,486
Per Capita Debt:	\$237	\$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:	\$4,213,156	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,081	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,273,498	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,050,213	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$629	\$472	\$312
Per Capita Expenditures:	\$519	\$426	\$290
Operating Income (loss):	\$223,285	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	422.43%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,436,441	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,191	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Mt. Vernon City**

Unit Code: **041/035/30** County: **JEFFERSON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$32,267,076**

Equalized Assessed Valuation: **\$204,904,421**

Population: **15,277**

Employees:

Full Time:	171
Part Time:	62
Salaries Paid:	\$8,153,879

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,409,801	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$485	\$520	\$360
Revenue Collected During FY 11:	\$16,953,069	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$17,018,278	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,110	\$740	\$584
Per Capita Expenditures:	\$1,114	\$705	\$560
Revenues over (under) Expenditures:	-\$65,209	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	61.42%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$10,452,528	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$684	\$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:	\$846,586	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$9,823,676	\$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:	\$11,820,213	\$8,583,251	\$2,594,486
Per Capita Debt:	\$774	\$1,301	\$617
General Obligation Debt over EAV:	4.43%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$15,671,724	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,026	\$1,428	\$1,096
Revenue Collected During FY 11:	\$7,205,554	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$8,173,610	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$472	\$472	\$312
Per Capita Expenditures:	\$535	\$426	\$290
Operating Income (loss):	-\$968,056	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	179.89%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$14,703,668	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$962	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Mt. Zion Village**

Unit Code: **055/045/32** County: **MACON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,783,837**

Equalized Assessed Valuation: **\$105,093,461**

Population: **5,833**

Employees:

Full Time: **25**

Part Time: **30**

Salaries Paid: **\$1,119,546**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,201,438	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$377	\$520	\$360
Revenue Collected During FY 11:	\$3,348,467	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,464,910	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$574	\$740	\$584
Per Capita Expenditures:	\$423	\$705	\$560
Revenues over (under) Expenditures:	\$883,557	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	123.74%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,050,135	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$523	\$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:	\$2,377,403	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,454,907	\$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:	\$6,339,611	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.087	\$1,301	\$617
General Obligation Debt over EAV:	2.73%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$4,554,727	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$781	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,225,938	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,153,985	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$210	\$472	\$312
Per Capita Expenditures:	\$198	\$426	\$290
Operating Income (loss):	\$71,953	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	398.68%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,600,680	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$789	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Muddy Village**

Unit Code: **082/030/32** County: **SALINE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$338,000**

Equalized Assessed Valuation: **\$1,089,035**

Population: **100**

Employees:

Full Time: **1**

Part Time: **13**

Salaries Paid: **\$60,265**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$185.636	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.856	\$670	\$454
Revenue Collected During FY 11:	\$181.716	\$229,354	\$114,958
Expenditures During FY 11:	\$95.333	\$213,573	\$105,876
Per Capita Revenue:	\$1.817	\$579	\$289
Per Capita Expenditures:	\$953	\$555	\$286
Revenues over (under) Expenditures:	\$86.383	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	201.88%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$192.460	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.925	\$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:	\$62.740	\$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:	\$90.702	\$293,596	\$50,972
Per Capita Debt:	\$907	\$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:	\$255,209	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,552	\$2,114	\$837
Revenue Collected During FY 11:	\$29,935	\$200,254	\$87,964
Expenditures During FY 11:	\$98,504	\$193,235	\$93,439
Per Capita Revenue:	\$299	\$547	\$216
Per Capita Expenditures:	\$985	\$537	\$232
Operating Income (loss):	-\$68,569	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	268.96%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$264,938	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,649	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mulberry Grove Village**

Unit Code: **003/015/32** County: **BOND**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$458,195**

Equalized Assessed Valuation: **\$3,608,921**

Population: **634**

Employees:

Full Time: **3**

Part Time: **11**

Salaries Paid: **\$138,642**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$80.185	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$126	\$670	\$454
Revenue Collected During FY 11:	\$192.967	\$229,354	\$114,958
Expenditures During FY 11:	\$185.390	\$213,573	\$105,876
Per Capita Revenue:	\$304	\$579	\$289
Per Capita Expenditures:	\$292	\$555	\$286
Revenues over (under) Expenditures:	\$7.577	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	47.34%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$87.762	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$138	\$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:	\$87.762	\$145,523	\$100,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$876,414	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,382	\$2,114	\$837
Revenue Collected During FY 11:	\$222,034	\$200,254	\$87,964
Expenditures During FY 11:	\$250,125	\$193,235	\$93,439
Per Capita Revenue:	\$350	\$547	\$216
Per Capita Expenditures:	\$395	\$537	\$232
Operating Income (loss):	-\$28,091	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	339.16%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$848,323	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,338	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Muncie Village**

Unit Code: **092/065/32** County: **VERMILION**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$25,100**

Equalized Assessed Valuation: **\$1,024,414**

Population: **146**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$2,760**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$242.652	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.662	\$670	\$454
Revenue Collected During FY 11:	\$24.443	\$229,354	\$114,958
Expenditures During FY 11:	\$28.402	\$213,573	\$105,876
Per Capita Revenue:	\$167	\$579	\$289
Per Capita Expenditures:	\$195	\$555	\$286
Revenues over (under) Expenditures:	-\$3.959	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	840.41%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$238.693	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.635	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$234.900	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Mundelein Village**

Unit Code: **049/130/32** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$85,900,000**

Equalized Assessed Valuation: **\$933,153,023**

Population: **31,064**

Employees:

Full Time:	183
Part Time:	29
Salaries Paid:	\$14,115,990

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$25,214,956	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$812	\$408	\$344
Revenue Collected During FY 11:	\$28,679,957	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$27,093,039	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$923	\$966	\$915
Per Capita Expenditures:	\$872	\$910	\$864
Revenues over (under) Expenditures:	\$1,586,918	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	96.67%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$26,191,874	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$843	\$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:	\$11,307,542	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$15,843,392	\$4,803,365	\$9,476,133



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$22,715,093	\$80,093,952	\$52,112,479
Per Capita Debt:	\$731	\$1,447	\$1,211
General Obligation Debt over EAV:	2.18%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$40,975,523	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,319	\$1,281	\$1,058
Revenue Collected During FY 11:	\$7,937,285	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$8,272,120	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$256	\$347	\$255
Per Capita Expenditures:	\$266	\$343	\$253
Operating Income (loss):	-\$334,835	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	495.35%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$40,976,099	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,319	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Murphysboro City**

Unit Code: **039/055/30** County: **JACKSON**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,440,521**

Equalized Assessed Valuation: **\$69,050,505**

Population: **8,375**

Employees:

Full Time: **61**

Part Time: **18**

Salaries Paid: **\$3,052,891**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$224,377	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	-\$27	\$520	\$360
Revenue Collected During FY 11:	\$4,942,583	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,612,311	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$590	\$740	\$584
Per Capita Expenditures:	\$551	\$705	\$560
Revenues over (under) Expenditures:	\$330,272	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	8.19%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$377,586	\$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:	\$492,035	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$498,939	\$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:	\$384.490	\$8,583,251	\$2,594,486
Per Capita Debt:	\$46	\$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:	\$2,801,111	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$334	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,676,451	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,395,639	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$320	\$472	\$312
Per Capita Expenditures:	\$286	\$426	\$290
Operating Income (loss):	\$280,812	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	128.65%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,081,923	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$368	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Murrayville Village**

Unit Code: **069/040/32** County: **MORGAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$468,500**

Equalized Assessed Valuation: **\$4,545,278**

Population: **587**

Employees:

Full Time: **1**

Part Time: **15**

Salaries Paid: **\$66,498**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$412.382	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$703	\$670	\$454
Revenue Collected During FY 11:	\$257.394	\$229,354	\$114,958
Expenditures During FY 11:	\$318.032	\$213,573	\$105,876
Per Capita Revenue:	\$438	\$579	\$289
Per Capita Expenditures:	\$542	\$555	\$286
Revenues over (under) Expenditures:	-\$60.638	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	127.12%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$404.278	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$689	\$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:	\$1.590	\$43,930	\$
Total Unrestricted Net Assets:	\$402.688	\$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:	\$45.890	\$293,596	\$50,972
Per Capita Debt:	\$78	\$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:	\$441,325	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$752	\$2,114	\$837
Revenue Collected During FY 11:	\$71,706	\$200,254	\$87,964
Expenditures During FY 11:	\$59,710	\$193,235	\$93,439
Per Capita Revenue:	\$122	\$547	\$216
Per Capita Expenditures:	\$102	\$537	\$232
Operating Income (loss):	\$11,996	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	687.97%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$410,787	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$700	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Naperville City**

Unit Code: **022/080/30** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$390,814,421**

Equalized Assessed Valuation: **\$6,718,739,726**

Population: **141,853**

Employees:

Full Time: **1,001**

Part Time: **253**

Salaries Paid: **\$86,321,939**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$26.362.000	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$186	\$408	\$344
Revenue Collected During FY 11:	\$121.958.000	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$117.611.000	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$860	\$966	\$915
Per Capita Expenditures:	\$829	\$910	\$864
Revenues over (under) Expenditures:	\$4.347.000	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	24.46%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$28.766.000	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$203	\$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:	\$5.129.000	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$31.009.000	\$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:	\$169,724,354	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.196	\$1,447	\$1,211
General Obligation Debt over EAV:	2.52%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$456,048,000	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$3,215	\$1,281	\$1,058
Revenue Collected During FY 11:	\$174,109,000	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$176,244,000	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$1,227	\$347	\$255
Per Capita Expenditures:	\$1,242	\$343	\$253
Operating Income (loss):	-\$2,135,000	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	258.85%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$456,200,000	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$3,216	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Naplate Village**

Unit Code: **050/065/32** County: **LASALLE**

Fiscal Year End: **3/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,668,000**

Equalized Assessed Valuation: **\$6,644,564**

Population: **523**

Employees:

Full Time:

Part Time: **16**

Salaries Paid: **\$62,081**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$313.320	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$599	\$670	\$454
Revenue Collected During FY 11:	\$149.878	\$229,354	\$114,958
Expenditures During FY 11:	\$155.601	\$213,573	\$105,876
Per Capita Revenue:	\$287	\$579	\$289
Per Capita Expenditures:	\$298	\$555	\$286
Revenues over (under) Expenditures:	-\$5.723	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	197.68%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$307.597	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$588	\$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:	\$246.547	\$43,930	\$
Total Unrestricted Net Assets:	\$56.137	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$541.337	\$293,596	\$50,972
Per Capita Debt:	\$1.035	\$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:	\$548,704	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,049	\$2,114	\$837
Revenue Collected During FY 11:	\$490,026	\$200,254	\$87,964
Expenditures During FY 11:	\$123,882	\$193,235	\$93,439
Per Capita Revenue:	\$937	\$547	\$216
Per Capita Expenditures:	\$237	\$537	\$232
Operating Income (loss):	\$366,144	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	738.48%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$914,848	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,749	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Naples Town**

Unit Code: **085/035/31** County: **SCOTT**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$55,200**

Equalized Assessed Valuation: **\$1,548,496**

Population: **137**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$8,801**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$114,820	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$838	\$670	\$454
Revenue Collected During FY 11:	\$33,117	\$229,354	\$114,958
Expenditures During FY 11:	\$35,583	\$213,573	\$105,876
Per Capita Revenue:	\$242	\$579	\$289
Per Capita Expenditures:	\$260	\$555	\$286
Revenues over (under) Expenditures:	-\$2,466	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	315.75%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$112,354	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$820	\$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 YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$6.410	\$293,596	\$50,972
Per Capita Debt:	\$47	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Nashville City**

Unit Code: **095/035/30** County: **WASHINGTON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,896,821**

Equalized Assessed Valuation: **\$48,697,140**

Population: **3,077**

Employees:

Full Time: **37**

Part Time: **23**

Salaries Paid: **\$1,605,652**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,651,876	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.187	\$520	\$360
Revenue Collected During FY 11:	\$1,961,375	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,875,084	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$637	\$740	\$584
Per Capita Expenditures:	\$609	\$705	\$560
Revenues over (under) Expenditures:	\$86,291	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	196.34%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,681,507	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.196	\$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:	\$577,037	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,830,930	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,811,875	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,889	\$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:	\$1,198,992	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$390	\$1,428	\$1,096
Revenue Collected During FY 11:	\$242,860	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,258,163	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$79	\$472	\$312
Per Capita Expenditures:	\$1,384	\$426	\$290
Operating Income (loss):	-\$4,015,303	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	-64.81%	411.72%	349.23%
Ending Retained Earnings for FY 11:	-\$2,759,651	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	-\$897	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Nason City**

Unit Code: **041/040/30** County: **JEFFERSON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$39,900**

Equalized Assessed Valuation: **\$866,782**

Population: **234**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$5,040**

Blended Component Units

Number Submitted = 1
WATER SYSTEM

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$180.630	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$772	\$670	\$454
Revenue Collected During FY 11:	\$39.513	\$229,354	\$114,958
Expenditures During FY 11:	\$15.629	\$213,573	\$105,876
Per Capita Revenue:	\$169	\$579	\$289
Per Capita Expenditures:	\$67	\$555	\$286
Revenues over (under) Expenditures:	\$23.884	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	1308.55%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$204.514	\$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:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$204.514	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$158,996	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$679	\$2,114	\$837
Revenue Collected During FY 11:	\$44,617	\$200,254	\$87,964
Expenditures During FY 11:	\$43,331	\$193,235	\$93,439
Per Capita Revenue:	\$191	\$547	\$216
Per Capita Expenditures:	\$185	\$537	\$232
Operating Income (loss):	\$1,286	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	369.90%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$160,282	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$685	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Nauvoo City**

Unit Code: **034/060/30** County: **HANCOCK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,004,590**

Equalized Assessed Valuation: **\$24,469,956**

Population: **1,156**

Employees:

Full Time: **9**

Part Time: **5**

Salaries Paid: **\$344,942**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$513.977	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$445	\$520	\$360
Revenue Collected During FY 11:	\$907.205	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$785.146	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$785	\$740	\$584
Per Capita Expenditures:	\$679	\$705	\$560
Revenues over (under) Expenditures:	\$122.059	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	81.01%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$636.036	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$550	\$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:	\$102.092	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$571.514	\$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:	\$1,730,971	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1,497	\$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:	\$3,390,089	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,933	\$1,428	\$1,096
Revenue Collected During FY 11:	\$519,168	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$545,898	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$449	\$472	\$312
Per Capita Expenditures:	\$472	\$426	\$290
Operating Income (loss):	-\$26,730	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	616.11%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,363,359	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,909	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Nebo Village**

Unit Code: **075/055/32** County: **PIKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$124,700**

Equalized Assessed Valuation: **\$838,522**

Population: **386**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$77,587**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$41,839	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$108	\$670	\$454
Revenue Collected During FY 11:	\$81,075	\$229,354	\$114,958
Expenditures During FY 11:	\$91,019	\$213,573	\$105,876
Per Capita Revenue:	\$210	\$579	\$289
Per Capita Expenditures:	\$236	\$555	\$286
Revenues over (under) Expenditures:	-\$9,944	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	19.73%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$17,960	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$47	\$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:	\$40,292	\$43,930	\$
Total Unrestricted Net Assets:	-\$12,699	\$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:	\$130.000	\$293,596	\$50,972
Per Capita Debt:	\$337	\$798	\$117
General Obligation Debt over EAV:	15.50%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$263,226	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$682	\$2,114	\$837
Revenue Collected During FY 11:	\$114,134	\$200,254	\$87,964
Expenditures During FY 11:	\$115,725	\$193,235	\$93,439
Per Capita Revenue:	\$296	\$547	\$216
Per Capita Expenditures:	\$300	\$537	\$232
Operating Income (loss):	-\$1,591	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	238.12%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$275,570	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$714	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Nelson Village

Unit Code: 052/045/32

County: LEE

Fiscal Year End:

4/22/2011

Accounting Method:

Cash

Appropriation or Budget:

\$35,200

Equalized Assessed Valuation:

\$1,485,439

Population:

170

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:	\$140,146	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$824	\$670	\$454
Revenue Collected During FY 11:	\$32,271	\$229,354	\$114,958
Expenditures During FY 11:	\$29,049	\$213,573	\$105,876
Per Capita Revenue:	\$190	\$579	\$289
Per Capita Expenditures:	\$171	\$555	\$286
Revenues over (under) Expenditures:	\$3,222	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	493.54%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$143,368	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$843	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$108,565	\$3,233	\$
Total Unreserved Funds:	\$34,803	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Neoga City**

Unit Code: **018/020/30** County: **CUMBERLAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,641,300**

Equalized Assessed Valuation: **\$13,395,176**

Population: **1,636**

Employees:

Full Time: **8**

Part Time: **3**

Salaries Paid: **\$369,057**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,766,942	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.080	\$520	\$360
Revenue Collected During FY 11:	\$766,013	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$760,194	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$468	\$740	\$584
Per Capita Expenditures:	\$465	\$705	\$560
Revenues over (under) Expenditures:	\$5,819	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	235.81%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,792,621	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.096	\$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:	\$1,427,967	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$379,286	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$479,409	\$8,583,251	\$2,594,486
Per Capita Debt:	\$293	\$1,301	\$617
General Obligation Debt over EAV:	3.58%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,959,818	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,809	\$1,428	\$1,096
Revenue Collected During FY 11:	\$503,596	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$495,289	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$308	\$472	\$312
Per Capita Expenditures:	\$303	\$426	\$290
Operating Income (loss):	\$8,307	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	599.27%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,968,125	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,814	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Neponset Village**

Unit Code: 006/075/32

County: BUREAU

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,345,009

Equalized Assessed Valuation:

\$4,968,210

Population:

473

Employees:

Full Time:

Part Time:

19

Salaries Paid:

\$83,863

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$90,418	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$191	\$670	\$454
Revenue Collected During FY 11:	\$207,882	\$229,354	\$114,958
Expenditures During FY 11:	\$188,321	\$213,573	\$105,876
Per Capita Revenue:	\$439	\$579	\$289
Per Capita Expenditures:	\$398	\$555	\$286
Revenues over (under) Expenditures:	\$19,561	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	71.71%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$135,052	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$286	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$135,052	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,333,899	\$293,596	\$50,972
Per Capita Debt:	\$2,820	\$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:	-\$114,844	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	-\$243	\$2,114	\$837
Revenue Collected During FY 11:	\$898,943	\$200,254	\$87,964
Expenditures During FY 11:	\$944,303	\$193,235	\$93,439
Per Capita Revenue:	\$1,901	\$547	\$216
Per Capita Expenditures:	\$1,996	\$537	\$232
Operating Income (loss):	-\$45,360	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	475.10%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$4,486,428	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$9,485	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **New Athens Village**

Unit Code: **088/105/32** County: **ST. CLAIR**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,038,050**

Equalized Assessed Valuation: **\$28,672,695**

Population: **2,054**

Employees:

Full Time: **10**

Part Time: **28**

Salaries Paid: **\$513,377**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$278,254	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$135	\$520	\$360
Revenue Collected During FY 11:	\$1,021,030	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,150,841	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$497	\$740	\$584
Per Capita Expenditures:	\$560	\$705	\$560
Revenues over (under) Expenditures:	-\$129,811	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	20.63%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$237,423	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$116	\$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:	\$237,423	\$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:	\$90.901	\$8,583,251	\$2,594,486
Per Capita Debt:	\$44	\$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:	\$1,474,757	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$718	\$1,428	\$1,096
Revenue Collected During FY 11:	\$914,112	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$515,427	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$445	\$472	\$312
Per Capita Expenditures:	\$251	\$426	\$290
Operating Income (loss):	\$398,685	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	351.83%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,813,442	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$883	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **New Baden Village**

Unit Code: **014/060/32** County: **CLINTON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,524,999**

Equalized Assessed Valuation: **\$41,597,729**

Population: **3,349**

Employees:

Full Time: **14**

Part Time: **21**

Salaries Paid: **\$923,312**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$909.873	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$272	\$520	\$360
Revenue Collected During FY 11:	\$2.053.623	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.866.031	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$613	\$740	\$584
Per Capita Expenditures:	\$557	\$705	\$560
Revenues over (under) Expenditures:	\$187.592	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	38.23%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$713.387	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$213	\$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:	\$987.909	\$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:	\$3,144,625	\$8,583,251	\$2,594,486
Per Capita Debt:	\$939	\$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:	\$3,282,202	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$980	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,323,540	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$813,642	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$395	\$472	\$312
Per Capita Expenditures:	\$243	\$426	\$290
Operating Income (loss):	\$509,898	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	596.33%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,851,982	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,449	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **New Bedford Village**

Unit Code: **006/080/32** County: **BUREAU**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$21,900**

Equalized Assessed Valuation: **\$545,655**

Population: **75**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$2,650**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$62,494	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$833	\$670	\$454
Revenue Collected During FY 11:	\$16,229	\$229,354	\$114,958
Expenditures During FY 11:	\$13,638	\$213,573	\$105,876
Per Capita Revenue:	\$216	\$579	\$289
Per Capita Expenditures:	\$182	\$555	\$286
Revenues over (under) Expenditures:	\$2,591	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	365.01%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$49,780	\$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:	\$49,780	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **New Berlin Village**

Unit Code: **083/080/32** County: **SANGAMON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$839,321**

Equalized Assessed Valuation: **\$15,026,740**

Population: **1,346**

Employees:

Full Time: **3**

Part Time: **14**

Salaries Paid: **\$179,757**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$570.775	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$424	\$520	\$360
Revenue Collected During FY 11:	\$503.927	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$382.668	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$374	\$740	\$584
Per Capita Expenditures:	\$284	\$705	\$560
Revenues over (under) Expenditures:	\$121.259	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	180.84%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$692.034	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$514	\$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:	\$226.974	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$465.060	\$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:	\$327.204	\$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:	\$1,696,684	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,261	\$1,428	\$1,096
Revenue Collected During FY 11:	\$385,797	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$327,344	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$287	\$472	\$312
Per Capita Expenditures:	\$243	\$426	\$290
Operating Income (loss):	\$58,453	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	536.18%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,755,137	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,304	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **New Boston City**

Unit Code: **066/030/30** County: **MERCER**

Fiscal Year End: **11/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,158,825**

Equalized Assessed Valuation: **\$3,912,006**

Population: **750**

Employees:

Full Time: **3**

Part Time: **14**

Salaries Paid: **\$214,200**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$168,773	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$225	\$670	\$454
Revenue Collected During FY 11:	\$225.630	\$229,354	\$114,958
Expenditures During FY 11:	\$126.733	\$213,573	\$105,876
Per Capita Revenue:	\$301	\$579	\$289
Per Capita Expenditures:	\$169	\$555	\$286
Revenues over (under) Expenditures:	\$98.897	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	211.21%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$267.670	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$357	\$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:	\$267.670	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$537.907	\$293,596	\$50,972
Per Capita Debt:	\$717	\$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:	\$1,439,373	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,919	\$2,114	\$837
Revenue Collected During FY 11:	\$573,871	\$200,254	\$87,964
Expenditures During FY 11:	\$573,888	\$193,235	\$93,439
Per Capita Revenue:	\$765	\$547	\$216
Per Capita Expenditures:	\$765	\$537	\$232
Operating Income (loss):	-\$17	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	250.81%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,439,356	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,919	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **New Burnside Village**

Unit Code: **044/030/32** County: **JOHNSON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$45,000**

Equalized Assessed Valuation: **\$814,150**

Population: **211**

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:	\$40.600	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$192	\$670	\$454
Revenue Collected During FY 11:	\$39.333	\$229,354	\$114,958
Expenditures During FY 11:	\$41.133	\$213,573	\$105,876
Per Capita Revenue:	\$186	\$579	\$289
Per Capita Expenditures:	\$195	\$555	\$286
Revenues over (under) Expenditures:	-\$1.800	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	94.33%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$38.800	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$184	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$38.799	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **New Grand Chain Village**

Unit Code: **077/025/32** County: **PULASKI**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$63,000**

Equalized Assessed Valuation: **\$581,670**

Population: **210**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$14,058**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$54,575	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$260	\$670	\$454
Revenue Collected During FY 11:	\$43,671	\$229,354	\$114,958
Expenditures During FY 11:	\$43,154	\$213,573	\$105,876
Per Capita Revenue:	\$208	\$579	\$289
Per Capita Expenditures:	\$205	\$555	\$286
Revenues over (under) Expenditures:	\$517	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	127.66%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$55,092	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$262	\$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:	\$55,092	\$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:	\$176,500	\$293,596	\$50,972
Per Capita Debt:	\$840	\$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:	\$723,634	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,446	\$2,114	\$837
Revenue Collected During FY 11:	\$32,387	\$200,254	\$87,964
Expenditures During FY 11:	\$61,311	\$193,235	\$93,439
Per Capita Revenue:	\$154	\$547	\$216
Per Capita Expenditures:	\$292	\$537	\$232
Operating Income (loss):	-\$28,924	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1133.09%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$694,710	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,308	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **New Haven Village**

Unit Code: **030/020/32** County: **GALLATIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$243,500**

Equalized Assessed Valuation: **\$1,005,146**

Population: **478**

Employees:

Full Time: **3**

Part Time: **10**

Salaries Paid: **\$58,524**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$216.108	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$452	\$670	\$454
Revenue Collected During FY 11:	\$84.821	\$229,354	\$114,958
Expenditures During FY 11:	\$133.213	\$213,573	\$105,876
Per Capita Revenue:	\$177	\$579	\$289
Per Capita Expenditures:	\$279	\$555	\$286
Revenues over (under) Expenditures:	-\$48.392	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	118.43%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$157.767	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$330	\$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:	\$89.107	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$128.769	\$293,596	\$50,972
Per Capita Debt:	\$269	\$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:	\$943,834	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,975	\$2,114	\$837
Revenue Collected During FY 11:	\$105,868	\$200,254	\$87,964
Expenditures During FY 11:	\$139,291	\$193,235	\$93,439
Per Capita Revenue:	\$221	\$547	\$216
Per Capita Expenditures:	\$291	\$537	\$232
Operating Income (loss):	-\$33,423	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	653.60%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$910,411	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,905	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **New Holland Village**

Unit Code: **054/055/32** County: **LOGAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$245,648**

Equalized Assessed Valuation: **\$2,947,515**

Population: **318**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$23,952**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$481,323	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1,514	\$670	\$454
Revenue Collected During FY 11:	\$78,993	\$229,354	\$114,958
Expenditures During FY 11:	\$92,328	\$213,573	\$105,876
Per Capita Revenue:	\$248	\$579	\$289
Per Capita Expenditures:	\$290	\$555	\$286
Revenues over (under) Expenditures:	-\$13,335	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	506.88%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$467,988	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,472	\$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:	\$2,315	\$43,930	\$
Total Unrestricted Net Assets:	\$465,673	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$132,922	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$418	\$2,114	\$837
Revenue Collected During FY 11:	\$23,079	\$200,254	\$87,964
Expenditures During FY 11:	\$31,204	\$193,235	\$93,439
Per Capita Revenue:	\$73	\$547	\$216
Per Capita Expenditures:	\$98	\$537	\$232
Operating Income (loss):	-\$8,125	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	399.94%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$124,797	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$392	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **New Lenox Village**

Unit Code: **099/080/32** County: **WILL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$56,546,785**

Equalized Assessed Valuation: **\$831,690,806**

Population: **24,486**

Employees:

Full Time: **100**

Part Time: **8**

Salaries Paid: **\$7,761,672**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,003.654	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$41	\$520	\$360
Revenue Collected During FY 11:	\$16,275.853	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$13,295.881	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$665	\$740	\$584
Per Capita Expenditures:	\$543	\$705	\$560
Revenues over (under) Expenditures:	\$2,979.972	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	23.13%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,075.185	\$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:	\$96.614	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,093.787	\$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:	\$39,587,981	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.617	\$1,301	\$617
General Obligation Debt over EAV:	3.86%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$101,004,524	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$4,125	\$1,428	\$1,096
Revenue Collected During FY 11:	\$10,365,873	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$12,142,700	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$423	\$472	\$312
Per Capita Expenditures:	\$496	\$426	\$290
Operating Income (loss):	-\$1,776,827	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	817.18%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$99,227,697	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,052	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **New Millford City**

Unit Code: **101/025/30** County: **WINNEBAGO**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$328,700**

Equalized Assessed Valuation: **\$10,555,243**

Population: **697**

Employees:

Full Time: **8**

Part Time:

Salaries Paid: **\$26,520**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$188.872	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$271	\$670	\$454
Revenue Collected During FY 11:	\$467.583	\$229,354	\$114,958
Expenditures During FY 11:	\$289.499	\$213,573	\$105,876
Per Capita Revenue:	\$671	\$579	\$289
Per Capita Expenditures:	\$415	\$555	\$286
Revenues over (under) Expenditures:	\$178.084	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	126.76%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$366.956	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$526	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$366.957	\$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:	\$91.096	\$293,596	\$50,972
Per Capita Debt:	\$131	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Newark Village**

Unit Code: **047/020/32** County: **KENDALL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$839,500**

Equalized Assessed Valuation: **\$22,371,176**

Population: **1,199**

Employees:

Full Time: **6**

Part Time: **44**

Salaries Paid: **\$195,556**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$174,900	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$146	\$520	\$360
Revenue Collected During FY 11:	\$427,754	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$398,966	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$357	\$740	\$584
Per Capita Expenditures:	\$333	\$705	\$560
Revenues over (under) Expenditures:	\$28,788	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	60.19%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$240,146	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$200	\$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:	\$74,813	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$165,333	\$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:	\$632.909	\$8,583,251	\$2,594,486
Per Capita Debt:	\$528	\$1,301	\$617
General Obligation Debt over EAV:	2.73%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$445,107	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$371	\$1,428	\$1,096
Revenue Collected During FY 11:	\$219,197	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$246,112	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$183	\$472	\$312
Per Capita Expenditures:	\$205	\$426	\$290
Operating Income (loss):	-\$26,915	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	155.11%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$381,734	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$318	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Newman City**

Unit Code: **021/035/30** County: **DOUGLAS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$368,450**

Equalized Assessed Valuation: **\$6,465,380**

Population: **956**

Employees:

Full Time: **3**

Part Time: **15**

Salaries Paid: **\$144,353**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$113.204	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$118	\$670	\$454
Revenue Collected During FY 11:	\$331.935	\$229,354	\$114,958
Expenditures During FY 11:	\$237.264	\$213,573	\$105,876
Per Capita Revenue:	\$347	\$579	\$289
Per Capita Expenditures:	\$248	\$555	\$286
Revenues over (under) Expenditures:	\$94.671	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	87.61%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$207.875	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$217	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$56.608	\$3,233	\$
Total Unreserved Funds:	\$151.267	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$235,434	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$246	\$2,114	\$837
Revenue Collected During FY 11:	\$160,011	\$200,254	\$87,964
Expenditures During FY 11:	\$137,537	\$193,235	\$93,439
Per Capita Revenue:	\$167	\$547	\$216
Per Capita Expenditures:	\$144	\$537	\$232
Operating Income (loss):	\$22,474	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	187.52%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$257,908	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$270	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Newton City**

Unit Code: **040/015/30** County: **JASPER**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,857,500**

Equalized Assessed Valuation: **\$23,627,373**

Population: **2,849**

Employees:

Full Time: **27**

Part Time: **9**

Salaries Paid: **\$1,174,866**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,088,042	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.084	\$520	\$360
Revenue Collected During FY 11:	\$2,934,708	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,975,667	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.030	\$740	\$584
Per Capita Expenditures:	\$1.044	\$705	\$560
Revenues over (under) Expenditures:	-\$40,959	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	102.40%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,047,083	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.070	\$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:	\$1,804,647	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,242,436	\$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:	\$6.074.256	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.132	\$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:	\$11,160,893	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,917	\$1,428	\$1,096
Revenue Collected During FY 11:	\$6,349,458	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,601,396	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$2,229	\$472	\$312
Per Capita Expenditures:	\$1,615	\$426	\$290
Operating Income (loss):	\$1,748,062	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	280.55%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$12,909,233	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,531	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Niantic Village**

Unit Code: **055/050/32** County: **MACON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$324,975**

Equalized Assessed Valuation: **\$5,709,275**

Population: **663**

Employees:

Full Time: **1**

Part Time: **14**

Salaries Paid: **\$85,686**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$253,519	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$382	\$670	\$454
Revenue Collected During FY 11:	\$192,641	\$229,354	\$114,958
Expenditures During FY 11:	\$121,735	\$213,573	\$105,876
Per Capita Revenue:	\$291	\$579	\$289
Per Capita Expenditures:	\$184	\$555	\$286
Revenues over (under) Expenditures:	\$70,906	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	266.50%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$324,425	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$489	\$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:	\$67,898	\$43,930	\$
Total Unrestricted Net Assets:	\$178,816	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$330.164	\$293,596	\$50,972
Per Capita Debt:	\$498	\$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:	\$390,442	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$589	\$2,114	\$837
Revenue Collected During FY 11:	\$159,180	\$200,254	\$87,964
Expenditures During FY 11:	\$227,236	\$193,235	\$93,439
Per Capita Revenue:	\$240	\$547	\$216
Per Capita Expenditures:	\$343	\$537	\$232
Operating Income (loss):	-\$68,056	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	141.87%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$322,386	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$486	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Niles Village**

Unit Code: **016/375/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$71,461,720**

Equalized Assessed Valuation: **\$1,599,562,555**

Population: **29,803**

Employees:

Full Time:	224
Part Time:	188
Salaries Paid:	\$23,282,559

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$36.394.706	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$1.221	\$408	\$344
Revenue Collected During FY 11:	\$46.926.610	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$45.976.328	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1.575	\$966	\$915
Per Capita Expenditures:	\$1.543	\$910	\$864
Revenues over (under) Expenditures:	\$950.282	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	82.16%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$37.773.616	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$1.267	\$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:	\$11.262.390	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$11.155.846	\$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:	\$23,090,000	\$80,093,952	\$52,112,479
Per Capita Debt:	\$775	\$1,447	\$1,211
General Obligation Debt over EAV:	1.44%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$20,343,052	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$683	\$1,281	\$1,058
Revenue Collected During FY 11:	\$10,759,235	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$9,064,105	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$361	\$347	\$255
Per Capita Expenditures:	\$304	\$343	\$253
Operating Income (loss):	\$1,695,130	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	243.14%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$22,038,182	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$739	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Nilwood Village**

Unit Code: **056/085/32** County: **Macoupin**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$208,640**

Equalized Assessed Valuation: **\$1,174,348**

Population: **273**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$24,275**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$250.252	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$917	\$670	\$454
Revenue Collected During FY 11:	\$50.828	\$229,354	\$114,958
Expenditures During FY 11:	\$29.236	\$213,573	\$105,876
Per Capita Revenue:	\$186	\$579	\$289
Per Capita Expenditures:	\$107	\$555	\$286
Revenues over (under) Expenditures:	\$21.592	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	929.83%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$271.844	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$996	\$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:	\$17.892	\$43,930	\$
Total Unrestricted Net Assets:	\$253.952	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$720,400	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,639	\$2,114	\$837
Revenue Collected During FY 11:	\$175,295	\$200,254	\$87,964
Expenditures During FY 11:	\$179,404	\$193,235	\$93,439
Per Capita Revenue:	\$642	\$547	\$216
Per Capita Expenditures:	\$657	\$537	\$232
Operating Income (loss):	-\$4,109	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	399.26%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$716,291	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,624	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Noble City**

Unit Code: **080/020/30** County: **RICHLAND**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$511,839**

Equalized Assessed Valuation: **\$2,453,077**

Population: **677**

Employees:

Full Time: **3**

Part Time: **16**

Salaries Paid: **\$96,509**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$360.806	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$533	\$670	\$454
Revenue Collected During FY 11:	\$223.766	\$229,354	\$114,958
Expenditures During FY 11:	\$193.353	\$213,573	\$105,876
Per Capita Revenue:	\$331	\$579	\$289
Per Capita Expenditures:	\$286	\$555	\$286
Revenues over (under) Expenditures:	\$30.413	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	202.33%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$391.219	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$578	\$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:	\$391.219	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,150,877	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,177	\$2,114	\$837
Revenue Collected During FY 11:	\$200,362	\$200,254	\$87,964
Expenditures During FY 11:	\$213,494	\$193,235	\$93,439
Per Capita Revenue:	\$296	\$547	\$216
Per Capita Expenditures:	\$315	\$537	\$232
Operating Income (loss):	-\$13,132	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1001.31%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,137,745	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,158	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Nokomis City**

Unit Code: **068/060/30** County: **MONTGOME**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,754,037**

Equalized Assessed Valuation: **\$14,288,697**

Population: **2,256**

Employees:

Full Time: **13**

Part Time: **6**

Salaries Paid: **\$559,276**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$925.130	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$410	\$520	\$360
Revenue Collected During FY 11:	\$973.511	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$819.342	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$432	\$740	\$584
Per Capita Expenditures:	\$363	\$705	\$560
Revenues over (under) Expenditures:	\$154.169	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	131.73%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,079.299	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$478	\$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:	\$1,045.299	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$436.721	\$8,583,251	\$2,594,486
Per Capita Debt:	\$194	\$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:	\$1,535,806	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$681	\$1,428	\$1,096
Revenue Collected During FY 11:	\$623,609	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$748,278	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$276	\$472	\$312
Per Capita Expenditures:	\$332	\$426	\$290
Operating Income (loss):	-\$124,669	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	188.58%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,411,137	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$626	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Nora Village**

Unit Code: **043/040/32**

County: **JO DAVIESS**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash

Appropriation or Budget:

\$59,600

Equalized Assessed Valuation:

\$1,190,154

Population:

121

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:	\$121,449	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.004	\$670	\$454
Revenue Collected During FY 11:	\$78,490	\$229,354	\$114,958
Expenditures During FY 11:	\$92,408	\$213,573	\$105,876
Per Capita Revenue:	\$649	\$579	\$289
Per Capita Expenditures:	\$764	\$555	\$286
Revenues over (under) Expenditures:	-\$13,918	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	116.37%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$107,531	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$889	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$63,728	\$3,233	\$
Total Unreserved Funds:	\$43,804	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Normal Town**

Unit Code: **064/095/31**

County: **MCLEAN**

Fiscal Year End:

3/31/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$101,061,288

Equalized Assessed Valuation:

\$822,142,000

Population:

52,497

Employees:

Full Time:

356

Part Time:

247

Salaries Paid:

\$26,159,363

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$20,417,155	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$389	\$408	\$344
Revenue Collected During FY 11:	\$52,889,826	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$46,575,038	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,007	\$966	\$915
Per Capita Expenditures:	\$887	\$910	\$864
Revenues over (under) Expenditures:	\$6,314,788	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	47.34%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$22,046,303	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$420	\$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:	\$7,104,521	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$11,976,771	\$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:	\$91,793,715	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1,749	\$1,447	\$1,211
General Obligation Debt over EAV:	9.85%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$53,687,340	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,023	\$1,281	\$1,058
Revenue Collected During FY 11:	\$13,416,998	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$10,233,816	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$256	\$347	\$255
Per Capita Expenditures:	\$195	\$343	\$253
Operating Income (loss):	\$3,183,182	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	291.28%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$29,809,151	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$568	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Norridge Village**

Unit Code: **016/380/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,344,727**

Equalized Assessed Valuation: **\$570,866,979**

Population: **14,449**

Employees:

Full Time: **84**

Part Time: **78**

Salaries Paid: **\$6,266,641**

Blended Component Units

Number Submitted = **1**
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,437,058	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$238	\$520	\$360
Revenue Collected During FY 11:	\$14,974,903	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$14,176,630	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,036	\$740	\$584
Per Capita Expenditures:	\$981	\$705	\$560
Revenues over (under) Expenditures:	\$798,273	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	29.88%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,235,331	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$293	\$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:	\$2,612,017	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2,547,492	\$8,583,251	\$2,594,486
Per Capita Debt:	\$176	\$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:	\$461,892	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$32	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,049,113	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,980,103	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$142	\$472	\$312
Per Capita Expenditures:	\$137	\$426	\$290
Operating Income (loss):	\$69,010	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	29.25%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$579,125	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$40	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Norris Village**

Unit Code: **029/085/32**

County: **FULTON**

Fiscal Year End:

3/31/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$249,000

Equalized Assessed Valuation:

\$1,218,877

Population:

194

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$44,368

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$31,961	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$165	\$670	\$454
Revenue Collected During FY 11:	\$68,060	\$229,354	\$114,958
Expenditures During FY 11:	\$68,277	\$213,573	\$105,876
Per Capita Revenue:	\$351	\$579	\$289
Per Capita Expenditures:	\$352	\$555	\$286
Revenues over (under) Expenditures:	-\$217	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	40.59%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$27,711	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$143	\$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:	\$27,714	\$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:	\$386.567	\$293,596	\$50,972
Per Capita Debt:	\$1.993	\$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:	\$2,030,216	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$10,465	\$2,114	\$837
Revenue Collected During FY 11:	\$114,733	\$200,254	\$87,964
Expenditures During FY 11:	\$161,650	\$193,235	\$93,439
Per Capita Revenue:	\$591	\$547	\$216
Per Capita Expenditures:	\$833	\$537	\$232
Operating Income (loss):	-\$46,917	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1229.40%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,987,332	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$10,244	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Norris City Village**

Unit Code: **097/040/32** County: **WHITE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,611,000**

Equalized Assessed Valuation: **\$4,910,846**

Population: **1,031**

Employees:

Full Time: **10**

Part Time: **6**

Salaries Paid: **\$328,709**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$616,218	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$598	\$520	\$360
Revenue Collected During FY 11:	\$807,704	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$689,357	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$783	\$740	\$584
Per Capita Expenditures:	\$669	\$705	\$560
Revenues over (under) Expenditures:	\$118,347	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	148.50%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,023,717	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$993	\$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:	\$732,165	\$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:	\$290.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$281	\$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:	\$3,505,819	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,400	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,003,628	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$907,893	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$973	\$472	\$312
Per Capita Expenditures:	\$881	\$426	\$290
Operating Income (loss):	\$95,735	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	396.96%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,603,954	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,496	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **North Aurora Village**

Unit Code: **045/070/32** County: **KANE**

Fiscal Year End: **5/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,036,515**

Equalized Assessed Valuation: **\$542,815,814**

Population: **16,760**

Employees:

Full Time:	50
Part Time:	4
Salaries Paid:	\$4,042,985

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,879,710	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$470	\$520	\$360
Revenue Collected During FY 11:	\$9,920,875	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$8,200,333	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$592	\$740	\$584
Per Capita Expenditures:	\$489	\$705	\$560
Revenues over (under) Expenditures:	\$1,720,542	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	110.15%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$9,032,669	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$539	\$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:	\$4,108,032	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$7,919,304	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$16,298,785	\$8,583,251	\$2,594,486
Per Capita Debt:	\$972	\$1,301	\$617
General Obligation Debt over EAV:	0.77%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$18,959,944	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,131	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,546,222	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,241,404	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$152	\$472	\$312
Per Capita Expenditures:	\$134	\$426	\$290
Operating Income (loss):	\$304,818	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	943.48%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$21,147,099	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,262	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **North Barrington Village**

Unit Code: **049/135/32** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,529,000**

Equalized Assessed Valuation: **\$315,366,050**

Population: **3,047**

Employees:

Full Time: **3**

Part Time:

Salaries Paid: **\$116,970**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,938,705	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1,293	\$520	\$360
Revenue Collected During FY 11:	\$1,443,416	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,225,912	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$474	\$740	\$584
Per Capita Expenditures:	\$731	\$705	\$560
Revenues over (under) Expenditures:	-\$782,496	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	141.79%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,156,209	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,036	\$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:	\$466,138	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,690,776	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **North Chicago City**

Unit Code: **049/140/30** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$41,795,030**

Equalized Assessed Valuation: **\$275,087,268**

Population: **32,574**

Employees:

Full Time: **165**

Part Time: **25**

Salaries Paid: **\$11,263,474**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$10,698,661	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$328	\$408	\$344
Revenue Collected During FY 11:	\$20,536,640	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$21,990,719	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$630	\$966	\$915
Per Capita Expenditures:	\$675	\$910	\$864
Revenues over (under) Expenditures:	-\$1,454,079	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	52.44%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$11,530,854	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$354	\$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:	\$3,730,443	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$13,022,922	\$4,803,365	\$9,476,133



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$36,491,937	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.120	\$1,447	\$1,211
General Obligation Debt over EAV:	10.24%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$17,797,925	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$546	\$1,281	\$1,058
Revenue Collected During FY 11:	\$6,076,442	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$4,239,307	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$187	\$347	\$255
Per Capita Expenditures:	\$130	\$343	\$253
Operating Income (loss):	\$1,837,135	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	415.99%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$17,635,060	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$541	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **North City Village**

Unit Code: **028/035/32** County: **FRANKLIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$393,990**

Equalized Assessed Valuation: **\$1,409,285**

Population: **630**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$32,383**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$38.695	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$61	\$670	\$454
Revenue Collected During FY 11:	\$162.479	\$229,354	\$114,958
Expenditures During FY 11:	\$131.846	\$213,573	\$105,876
Per Capita Revenue:	\$258	\$579	\$289
Per Capita Expenditures:	\$209	\$555	\$286
Revenues over (under) Expenditures:	\$30.633	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	59.30%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$78.188	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$124	\$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:	\$30.406	\$43,930	\$
Total Unrestricted Net Assets:	\$47.782	\$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:	\$346.000	\$293,596	\$50,972
Per Capita Debt:	\$549	\$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:	\$2,114,677	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,357	\$2,114	\$837
Revenue Collected During FY 11:	\$174,566	\$200,254	\$87,964
Expenditures During FY 11:	\$178,155	\$193,235	\$93,439
Per Capita Revenue:	\$277	\$547	\$216
Per Capita Expenditures:	\$283	\$537	\$232
Operating Income (loss):	-\$3,589	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1180.00%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,102,228	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,337	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **North Henderson Village**

Unit Code: **066/035/32** County: **MERCER**

Fiscal Year End: **5/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$194,729**

Equalized Assessed Valuation: **\$1,016,409**

Population: **186**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$5,153**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$131,526	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$707	\$670	\$454
Revenue Collected During FY 11:	\$39,565	\$229,354	\$114,958
Expenditures During FY 11:	\$64,316	\$213,573	\$105,876
Per Capita Revenue:	\$213	\$579	\$289
Per Capita Expenditures:	\$346	\$555	\$286
Revenues over (under) Expenditures:	-\$24,751	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	157.19%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$101,099	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$544	\$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:	\$101,099	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$65,226	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$351	\$2,114	\$837
Revenue Collected During FY 11:	\$21,202	\$200,254	\$87,964
Expenditures During FY 11:	\$28,526	\$193,235	\$93,439
Per Capita Revenue:	\$114	\$547	\$216
Per Capita Expenditures:	\$153	\$537	\$232
Operating Income (loss):	-\$7,324	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	222.88%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$63,578	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$342	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **North Pekin Village**

Unit Code: **090/065/32** County: **TAZEWELL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,490,540**

Equalized Assessed Valuation: **\$24,797,521**

Population: **1,573**

Employees:

Full Time: **9**

Part Time: **51**

Salaries Paid: **\$409,099**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$681.636	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$433	\$520	\$360
Revenue Collected During FY 11:	\$1.212.521	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.379.088	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$771	\$740	\$584
Per Capita Expenditures:	\$877	\$705	\$560
Revenues over (under) Expenditures:	-\$166.567	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	39.81%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$549.069	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$349	\$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:	\$35.087	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$513.982	\$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:	\$1.223.420	\$8,583,251	\$2,594,486
Per Capita Debt:	\$778	\$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:	\$2,130,364	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,354	\$1,428	\$1,096
Revenue Collected During FY 11:	\$392,659	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$311,271	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$250	\$472	\$312
Per Capita Expenditures:	\$198	\$426	\$290
Operating Income (loss):	\$81,388	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	709.59%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,208,752	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,404	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **North Riverside Village**

Unit Code: **016/400/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,704,747**

Equalized Assessed Valuation: **\$328,652,199**

Population: **6,672**

Employees:

Full Time:	67
Part Time:	60
Salaries Paid:	\$6,167,088

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,937,752	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$590	\$520	\$360
Revenue Collected During FY 11:	\$13,457,525	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$11,477,459	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$2,017	\$740	\$584
Per Capita Expenditures:	\$1,720	\$705	\$560
Revenues over (under) Expenditures:	\$1,980,066	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	37.37%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,289,304	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$643	\$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:	\$92,553	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$9,468,432	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$14,756,685	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.212	\$1,301	\$617
General Obligation Debt over EAV:	0.26%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,504,934	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$375	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,551,072	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,840,708	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$232	\$472	\$312
Per Capita Expenditures:	\$276	\$426	\$290
Operating Income (loss):	-\$289,636	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	120.35%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,215,298	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$332	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **North Utica Village**

Unit Code: **050/070/32** County: **LASALLE**

Fiscal Year End: **3/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,707,400**

Equalized Assessed Valuation: **\$48,433,210**

Population: **1,070**

Employees:

Full Time: **4**

Part Time: **35**

Salaries Paid: **\$300,718**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$674,121	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$630	\$520	\$360
Revenue Collected During FY 11:	\$2,258,537	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,931,899	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$2,111	\$740	\$584
Per Capita Expenditures:	\$1,806	\$705	\$560
Revenues over (under) Expenditures:	\$326,638	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	43.87%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$847,561	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$792	\$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:	\$84,063	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,068,355	\$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:	\$978.994	\$8,583,251	\$2,594,486
Per Capita Debt:	\$915	\$1,301	\$617
General Obligation Debt over EAV:	0.05%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,456,425	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,230	\$1,428	\$1,096
Revenue Collected During FY 11:	\$441,294	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$425,218	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$412	\$472	\$312
Per Capita Expenditures:	\$397	\$426	\$290
Operating Income (loss):	\$16,076	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	844.77%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,592,105	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,357	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Northbrook Village**

Unit Code: **016/385/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$74,503,645**

Equalized Assessed Valuation: **\$3,131,130,125**

Population: **33,170**

Employees:

Full Time:	260
Part Time:	26
Salaries Paid:	\$28,931,639

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$19,490,983	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$588	\$408	\$344
Revenue Collected During FY 11:	\$38,048,083	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$38,935,968	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1.147	\$966	\$915
Per Capita Expenditures:	\$1.174	\$910	\$864
Revenues over (under) Expenditures:	-\$887,885	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	45.83%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$17,845,169	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$538	\$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:	\$8,632,065	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$20,589,595	\$4,803,365	\$9,476,133



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$67,772,237	\$80,093,952	\$52,112,479
Per Capita Debt:	\$2.043	\$1,447	\$1,211
General Obligation Debt over EAV:	2.16%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$35,162,664	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,060	\$1,281	\$1,058
Revenue Collected During FY 11:	\$8,187,462	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$9,920,738	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$247	\$347	\$255
Per Capita Expenditures:	\$299	\$343	\$253
Operating Income (loss):	-\$1,733,276	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	351.58%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$34,879,388	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,052	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Northfield Village**

Unit Code: **016/390/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,782,190**

Equalized Assessed Valuation: **\$713,139,518**

Population: **5,420**

Employees:

Full Time: **49**

Part Time: **59**

Salaries Paid: **\$5,709,042**

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,556,426	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1,210	\$520	\$360
Revenue Collected During FY 11:	\$9,613,380	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$9,488,691	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,774	\$740	\$584
Per Capita Expenditures:	\$1,751	\$705	\$560
Revenues over (under) Expenditures:	\$124,689	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	67.03%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6,360,225	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,173	\$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:	\$836,048	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$7,898,339	\$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:	\$6.105.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.126	\$1,301	\$617
General Obligation Debt over EAV:	0.65%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$12,774,196	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,357	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,357,938	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,194,264	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$435	\$472	\$312
Per Capita Expenditures:	\$405	\$426	\$290
Operating Income (loss):	\$163,674	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	587.21%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$12,884,870	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,377	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: Northlake City

Unit Code: 016/395/30 **County:** COOK

Fiscal Year End: 12/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$26,019,985

Equalized Assessed Valuation: \$373,633,482

Population: 12,323

Employees:

Full Time:	80
Part Time:	45
Salaries Paid:	\$5,913,567

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9,172,774	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$744	\$520	\$360
Revenue Collected During FY 11:	\$16,038,695	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$13,522,166	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,302	\$740	\$584
Per Capita Expenditures:	\$1,097	\$705	\$560
Revenues over (under) Expenditures:	\$2,516,529	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	83.00%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$11,223,172	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$911	\$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:	\$12,568,657	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$16,825,153	\$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:	\$51.154.697	\$8,583,251	\$2,594,486
Per Capita Debt:	\$4.151	\$1,301	\$617
General Obligation Debt over EAV:	12.69%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,273,365	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$428	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,154,380	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,769,280	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$418	\$472	\$312
Per Capita Expenditures:	\$387	\$426	\$290
Operating Income (loss):	\$385,100	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	118.64%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,658,465	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$459	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Norwood Village**

Unit Code: **072/060/32** County: **PEORIA**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$167,350**

Equalized Assessed Valuation: **\$4,229,670**

Population: **473**

Employees:

Full Time:

Part Time: **17**

Salaries Paid: **\$22,002**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$138,225	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$292	\$670	\$454
Revenue Collected During FY 11:	\$102,178	\$229,354	\$114,958
Expenditures During FY 11:	\$84,166	\$213,573	\$105,876
Per Capita Revenue:	\$216	\$579	\$289
Per Capita Expenditures:	\$178	\$555	\$286
Revenues over (under) Expenditures:	\$18,012	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	185.63%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$156,237	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$330	\$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:	\$38,273	\$43,930	\$
Total Unrestricted Net Assets:	\$117,963	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Oak Brook Village**

Unit Code: **022/085/32** County: **DUPAGE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$49,426,950**

Equalized Assessed Valuation: **\$1,599,605**

Population: **7,883**

Employees:

Full Time: **133**

Part Time: **174**

Salaries Paid: **\$13,014,058**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$17,081,095	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$2.167	\$520	\$360
Revenue Collected During FY 11:	\$20,561,102	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$18,416,291	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$2.608	\$740	\$584
Per Capita Expenditures:	\$2.336	\$705	\$560
Revenues over (under) Expenditures:	\$2,144,811	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	104.40%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$19,225,906	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$2,439	\$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:	\$9,316,423	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$13,705,498	\$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:	\$9,386,560	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.191	\$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:	\$29,420,624	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,732	\$1,428	\$1,096
Revenue Collected During FY 11:	\$8,130,213	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$7,959,748	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,031	\$472	\$312
Per Capita Expenditures:	\$1,010	\$426	\$290
Operating Income (loss):	\$170,465	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	371.76%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$29,591,089	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,754	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Oak Forest City**

Unit Code: **016/405/30** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$39,920,662**

Equalized Assessed Valuation: **\$601,513,202**

Population: **28,051**

Employees:

Full Time: **124**

Part Time: **76**

Salaries Paid: **\$10,563,821**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,103,608	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$75	\$408	\$344
Revenue Collected During FY 11:	\$17,922,496	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$18,141,403	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$639	\$966	\$915
Per Capita Expenditures:	\$647	\$910	\$864
Revenues over (under) Expenditures:	-\$218,907	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	12.98%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$2,355,306	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$84	\$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:	\$3,280,748	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$1,067,430	\$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:	\$33,952,363	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.210	\$1,447	\$1,211
General Obligation Debt over EAV:	5.20%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$20,036,064	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$714	\$1,281	\$1,058
Revenue Collected During FY 11:	\$5,256,586	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$6,234,641	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$187	\$347	\$255
Per Capita Expenditures:	\$222	\$343	\$253
Operating Income (loss):	-\$978,055	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	303.67%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$18,933,009	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$675	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Oak Grove Village**

Unit Code: 081/055/32 County: ROCK ISLAND

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$242,750

Equalized Assessed Valuation: \$3,113,885

Population: 728

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$13,245

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,180,112	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1,621	\$670	\$454
Revenue Collected During FY 11:	\$128,270	\$229,354	\$114,958
Expenditures During FY 11:	\$171,802	\$213,573	\$105,876
Per Capita Revenue:	\$176	\$579	\$289
Per Capita Expenditures:	\$236	\$555	\$286
Revenues over (under) Expenditures:	-\$43,532	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	661.56%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1,136,580	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,561	\$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:	\$1,151,532	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Oak Lawn Village**

Unit Code: 016/410/32 County: COOK

Fiscal Year End: 12/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$51,724,419

Equalized Assessed Valuation: \$1,504,752,813

Population: 56,690

Employees:

Full Time: 352

Part Time: 88

Salaries Paid: \$29,493,239

Blended Component Units

Number Submitted = 1
OLSSC

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 11:	-\$1,753,107	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	-\$31	\$408	\$344
Revenue Collected During FY 11:	\$44,819,395	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$44,771,938	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$791	\$966	\$915
Per Capita Expenditures:	\$790	\$910	\$864
Revenues over (under) Expenditures:	\$47,457	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	-0.77%	51.25%	47.28%
Ending Fund Balance for FY 11:	-\$343,946	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	-\$6	\$442	\$383

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,201,372	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$28,280,753	\$4,803,365	\$9,476,133



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$115,617,657	\$80,093,952	\$52,112,479
Per Capita Debt:	\$2.039	\$1,447	\$1,211
General Obligation Debt over EAV:	5.26%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$51,213,052	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$903	\$1,281	\$1,058
Revenue Collected During FY 11:	\$35,956,440	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$38,296,435	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$634	\$347	\$255
Per Capita Expenditures:	\$676	\$343	\$253
Operating Income (loss):	-\$2,339,995	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	133.71%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$51,205,371	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$903	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Oak Park Village**

Unit Code: **016/415/32** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$119,291,121**

Equalized Assessed Valuation: **\$1,850,649,808**

Population: **51,878**

Employees:

Full Time: **372**

Part Time: **9**

Salaries Paid: **\$31,145,101**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$31,987,968	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$617	\$408	\$344
Revenue Collected During FY 11:	\$60,221,461	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$69,563,505	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1.161	\$966	\$915
Per Capita Expenditures:	\$1.341	\$910	\$864
Revenues over (under) Expenditures:	-\$9,342,044	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	35.84%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$24,929,064	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$481	\$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:	\$15,479,168	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$1,531,545	\$4,803,365	\$9,476,133



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$93,569,775	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.804	\$1,447	\$1,211
General Obligation Debt over EAV:	3.27%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$59,410,279	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,145	\$1,281	\$1,058
Revenue Collected During FY 11:	\$19,518,429	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$16,805,463	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$376	\$347	\$255
Per Capita Expenditures:	\$324	\$343	\$253
Operating Income (loss):	\$2,712,966	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	358.70%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$60,281,516	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,162	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Oakbrook Terrace City**

Unit Code: **022/090/30** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,712,146**

Equalized Assessed Valuation: **\$286,857,191**

Population: **2,134**

Employees:

Full Time: **37**

Part Time: **10**

Salaries Paid: **\$2,988,368**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,989,066	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.401	\$520	\$360
Revenue Collected During FY 11:	\$6,451,319	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10,065,135	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$3.023	\$740	\$584
Per Capita Expenditures:	\$4.717	\$705	\$560
Revenues over (under) Expenditures:	-\$3,613,816	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	35.79%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,602,396	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.688	\$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:	\$215,170	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$9,919,633	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$11.687.281	\$8,583,251	\$2,594,486
Per Capita Debt:	\$5.477	\$1,301	\$617
General Obligation Debt over EAV:	4.07%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$4,815,833	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,257	\$1,428	\$1,096
Revenue Collected During FY 11:	\$748,989	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$958,336	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$351	\$472	\$312
Per Capita Expenditures:	\$449	\$426	\$290
Operating Income (loss):	-\$209,347	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	480.68%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,606,486	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,159	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Oakdale Village**

Unit Code: **095/043/32**

County: **WASHINGTON**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$131,200

Equalized Assessed Valuation:

\$2,224,488

Population:

221

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$8,265

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$135.049	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$611	\$670	\$454
Revenue Collected During FY 11:	\$52.877	\$229,354	\$114,958
Expenditures During FY 11:	\$41.793	\$213,573	\$105,876
Per Capita Revenue:	\$239	\$579	\$289
Per Capita Expenditures:	\$189	\$555	\$286
Revenues over (under) Expenditures:	\$11.084	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	349.66%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$146.133	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$661	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$146.133	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Oakford Village**

Unit Code: **065/020/32** County: **MENARD**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$201,035**

Equalized Assessed Valuation: **\$2,025,888**

Population: **309**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$16,857**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$136,556	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$442	\$670	\$454
Revenue Collected During FY 11:	\$51,279	\$229,354	\$114,958
Expenditures During FY 11:	\$59,609	\$213,573	\$105,876
Per Capita Revenue:	\$166	\$579	\$289
Per Capita Expenditures:	\$193	\$555	\$286
Revenues over (under) Expenditures:	-\$8,330	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	230.98%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$137,682	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$446	\$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:	\$137,682	\$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:	\$326.000	\$293,596	\$50,972
Per Capita Debt:	\$1.055	\$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:	\$521,597	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,688	\$2,114	\$837
Revenue Collected During FY 11:	\$87,678	\$200,254	\$87,964
Expenditures During FY 11:	\$81,916	\$193,235	\$93,439
Per Capita Revenue:	\$284	\$547	\$216
Per Capita Expenditures:	\$265	\$537	\$232
Operating Income (loss):	\$5,762	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	639.66%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$523,986	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,696	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Oakland City**

Unit Code: 015/035/30

County: COLES

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$997,912

Equalized Assessed Valuation:

\$7,149,485

Population:

880

Employees:

Full Time:

4

Part Time:

5

Salaries Paid:

\$204,979

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$554.038	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$630	\$670	\$454
Revenue Collected During FY 11:	\$336.817	\$229,354	\$114,958
Expenditures During FY 11:	\$377.474	\$213,573	\$105,876
Per Capita Revenue:	\$383	\$579	\$289
Per Capita Expenditures:	\$429	\$555	\$286
Revenues over (under) Expenditures:	-\$40.657	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	136.00%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$513.381	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$583	\$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:	\$121.497	\$43,930	\$
Total Unrestricted Net Assets:	\$372.521	\$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:	\$230.000	\$293,596	\$50,972
Per Capita Debt:	\$261	\$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:	\$959,992	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,091	\$2,114	\$837
Revenue Collected During FY 11:	\$408,511	\$200,254	\$87,964
Expenditures During FY 11:	\$398,240	\$193,235	\$93,439
Per Capita Revenue:	\$464	\$547	\$216
Per Capita Expenditures:	\$453	\$537	\$232
Operating Income (loss):	\$10,271	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	243.64%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$970,263	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,103	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Oakwood Village**

Unit Code: **092/070/32** County: **VERMILION**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,198,732**

Equalized Assessed Valuation: **\$11,106,560**

Population: **1,533**

Employees:

Full Time: **6**

Part Time: **31**

Salaries Paid: **\$404,825**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1.106.284	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$722	\$520	\$360
Revenue Collected During FY 11:	\$1.010.968	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.275.187	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$659	\$740	\$584
Per Capita Expenditures:	\$832	\$705	\$560
Revenues over (under) Expenditures:	-\$264.219	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	71.43%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$910.922	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$594	\$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:	\$561.653	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$349.269	\$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:	\$300.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$196	\$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:	\$1,212,702	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$791	\$1,428	\$1,096
Revenue Collected During FY 11:	\$410,840	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$135,118	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$268	\$472	\$312
Per Capita Expenditures:	\$88	\$426	\$290
Operating Income (loss):	\$275,722	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	929.33%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,255,691	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$819	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Oakwood Hills Village**

Unit Code: **063/090/32** County: **MCHENRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,287,800**

Equalized Assessed Valuation: **\$72,032,218**

Population: **2,083**

Employees:

Full Time:

Part Time: **47**

Salaries Paid: **\$259,694**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$365.147	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$175	\$520	\$360
Revenue Collected During FY 11:	\$726.333	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$696.215	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$349	\$740	\$584
Per Capita Expenditures:	\$334	\$705	\$560
Revenues over (under) Expenditures:	\$30.118	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	56.77%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$395.265	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$190	\$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:	\$3.376	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$391.888	\$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:	\$210.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$101	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Oblong Village**

Unit Code: **017/020/32** County: **CRAWFORD**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,448,873**

Equalized Assessed Valuation: **\$9,403,093**

Population: **1,580**

Employees:

Full Time: **9**

Part Time: **10**

Salaries Paid: **\$368,966**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$976.386	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$618	\$520	\$360
Revenue Collected During FY 11:	\$570.054	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$572.600	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$361	\$740	\$584
Per Capita Expenditures:	\$362	\$705	\$560
Revenues over (under) Expenditures:	-\$2.546	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	170.07%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$973.840	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$616	\$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:	\$420.056	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$553.784	\$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:	\$614.641	\$8,583,251	\$2,594,486
Per Capita Debt:	\$389	\$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:	\$2,339,892	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,481	\$1,428	\$1,096
Revenue Collected During FY 11:	\$516,470	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$543,707	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$327	\$472	\$312
Per Capita Expenditures:	\$344	\$426	\$290
Operating Income (loss):	-\$27,237	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	425.35%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,312,655	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,464	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Oconee Village**

Unit Code: **086/030/32** County: **SHELBY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$50,600**

Equalized Assessed Valuation: **\$999,704**

Population: **184**

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:	\$84,929	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$462	\$670	\$454
Revenue Collected During FY 11:	\$38,885	\$229,354	\$114,958
Expenditures During FY 11:	\$47,386	\$213,573	\$105,876
Per Capita Revenue:	\$211	\$579	\$289
Per Capita Expenditures:	\$258	\$555	\$286
Revenues over (under) Expenditures:	-\$8,501	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	161.29%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$76,428	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$415	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,065	\$3,233	\$
Total Unreserved Funds:	\$80,863	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Odell Village**

Unit Code: 053/060/32

County: LIVINGSTON

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,416,126

Equalized Assessed Valuation:

\$12,609,006

Population:

994

Employees:

Full Time:

3

Part Time:

12

Salaries Paid:

\$150,409

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$302.676	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$305	\$670	\$454
Revenue Collected During FY 11:	\$443.398	\$229,354	\$114,958
Expenditures During FY 11:	\$434.759	\$213,573	\$105,876
Per Capita Revenue:	\$446	\$579	\$289
Per Capita Expenditures:	\$437	\$555	\$286
Revenues over (under) Expenditures:	\$8.639	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	71.61%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$311.315	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$313	\$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:	\$311.317	\$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:	\$7.865	\$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:	\$2,327,283	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,341	\$2,114	\$837
Revenue Collected During FY 11:	\$158,247	\$200,254	\$87,964
Expenditures During FY 11:	\$273,674	\$193,235	\$93,439
Per Capita Revenue:	\$159	\$547	\$216
Per Capita Expenditures:	\$275	\$537	\$232
Operating Income (loss):	-\$115,427	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	808.21%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,211,856	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,225	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Odin Village**

Unit Code: **058/045/32** County: **MARION**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$918,000**

Equalized Assessed Valuation: **\$6,163,278**

Population: **1,200**

Employees:

Full Time: **5**

Part Time: **5**

Salaries Paid: **\$189,340**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$34,462	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	-\$29	\$520	\$360
Revenue Collected During FY 11:	\$291,357	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$249,758	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$243	\$740	\$584
Per Capita Expenditures:	\$208	\$705	\$560
Revenues over (under) Expenditures:	\$41,599	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	2.86%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$7,137	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$6	\$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:	\$78,769	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$71,632	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$677.309	\$8,583,251	\$2,594,486
Per Capita Debt:	\$564	\$1,301	\$617
General Obligation Debt over EAV:	10.30%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$80,090	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$67	\$1,428	\$1,096
Revenue Collected During FY 11:	\$647,085	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$577,974	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$539	\$472	\$312
Per Capita Expenditures:	\$482	\$426	\$290
Operating Income (loss):	\$69,111	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	25.81%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$149,201	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$124	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **O'Fallon City**

Unit Code: **088/110/30**

County: **ST. CLAIR**

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$55,911,830

Equalized Assessed Valuation:

\$656,365,349

Population:

29,421

Employees:

Full Time:

154

Part Time:

101

Salaries Paid:

\$10,051,471

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$20,279,299	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$689	\$408	\$344
Revenue Collected During FY 11:	\$23,262,310	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$16,453,298	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$791	\$966	\$915
Per Capita Expenditures:	\$559	\$910	\$864
Revenues over (under) Expenditures:	\$6,809,012	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	148.03%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$24,356,091	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$828	\$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:	\$	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$35,354,694	\$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:	\$59.643.848	\$80,093,952	\$52,112,479
Per Capita Debt:	\$2.027	\$1,447	\$1,211
General Obligation Debt over EAV:	7.26%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$31,528,990	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,072	\$1,281	\$1,058
Revenue Collected During FY 11:	\$14,550,139	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$12,817,505	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$495	\$347	\$255
Per Capita Expenditures:	\$436	\$343	\$253
Operating Income (loss):	\$1,732,634	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	259.50%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$33,261,624	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,131	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ogden Village**

Unit Code: **010/065/32**

County: **CHAMPAIGN**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$666,550

Equalized Assessed Valuation:

\$10,466,110

Population:

743

Employees:

Full Time:

1

Part Time:

28

Salaries Paid:

\$117,782

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$138.203	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$186	\$670	\$454
Revenue Collected During FY 11:	\$251.487	\$229,354	\$114,958
Expenditures During FY 11:	\$205.869	\$213,573	\$105,876
Per Capita Revenue:	\$338	\$579	\$289
Per Capita Expenditures:	\$277	\$555	\$286
Revenues over (under) Expenditures:	\$45.618	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	89.29%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$183.821	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$247	\$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:	\$30.307	\$43,930	\$
Total Unrestricted Net Assets:	\$153.513	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$226,311	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$305	\$2,114	\$837
Revenue Collected During FY 11:	\$120,432	\$200,254	\$87,964
Expenditures During FY 11:	\$142,171	\$193,235	\$93,439
Per Capita Revenue:	\$162	\$547	\$216
Per Capita Expenditures:	\$191	\$537	\$232
Operating Income (loss):	-\$21,739	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	137.38%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$195,320	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$263	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Oglesby City**

Unit Code: **050/075/30** County: **LASALLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$16,194,800**

Equalized Assessed Valuation: **\$56,883,501**

Population: **4,381**

Employees:

Full Time: **33**

Part Time: **80**

Salaries Paid: **\$1,854,326**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$32,331	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$7	\$520	\$360
Revenue Collected During FY 11:	\$5,038,402	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,293,335	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.150	\$740	\$584
Per Capita Expenditures:	\$1.208	\$705	\$560
Revenues over (under) Expenditures:	-\$254,933	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-10.07%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$532,809	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$122	\$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:	\$4,527,454	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$9,043,416	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.064	\$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:	\$367,699	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$84	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,201,261	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,978,691	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$959	\$472	\$312
Per Capita Expenditures:	\$908	\$426	\$290
Operating Income (loss):	\$222,570	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	13.70%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$545,269	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$124	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ohio Village**

Unit Code: **006/085/32** County: **BUREAU**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,254,670**

Equalized Assessed Valuation: **\$2,620,568**

Population: **540**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$59,766**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$411.014	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$761	\$670	\$454
Revenue Collected During FY 11:	\$384.230	\$229,354	\$114,958
Expenditures During FY 11:	\$312.095	\$213,573	\$105,876
Per Capita Revenue:	\$712	\$579	\$289
Per Capita Expenditures:	\$578	\$555	\$286
Revenues over (under) Expenditures:	\$72.135	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	138.79%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$433.149	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$802	\$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:	\$106.596	\$43,930	\$
Total Unrestricted Net Assets:	\$326.553	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.314.632	\$293,596	\$50,972
Per Capita Debt:	\$2.435	\$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:	\$893,389	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,654	\$2,114	\$837
Revenue Collected During FY 11:	\$115,874	\$200,254	\$87,964
Expenditures During FY 11:	\$176,712	\$193,235	\$93,439
Per Capita Revenue:	\$215	\$547	\$216
Per Capita Expenditures:	\$327	\$537	\$232
Operating Income (loss):	-\$60,838	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	499.43%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$882,551	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,634	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ohlman Village**

Unit Code: **068/065/32** County: **MONTGOME**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$66,920**

Equalized Assessed Valuation: **\$869,749**

Population: **148**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$5,320**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$105.697	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$714	\$670	\$454
Revenue Collected During FY 11:	\$27.378	\$229,354	\$114,958
Expenditures During FY 11:	\$23.273	\$213,573	\$105,876
Per Capita Revenue:	\$185	\$579	\$289
Per Capita Expenditures:	\$157	\$555	\$286
Revenues over (under) Expenditures:	\$4.105	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	471.80%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$109.802	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$742	\$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:	\$31.168	\$43,930	\$
Total Unrestricted Net Assets:	\$78.634	\$145,523	\$100,546



FISCAL YEAR 2011

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:	\$1.527	\$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:	\$11,128	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$75	\$2,114	\$837
Revenue Collected During FY 11:	\$22,233	\$200,254	\$87,964
Expenditures During FY 11:	\$25,170	\$193,235	\$93,439
Per Capita Revenue:	\$150	\$547	\$216
Per Capita Expenditures:	\$170	\$537	\$232
Operating Income (loss):	-\$2,937	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	32.54%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$8,191	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$55	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: Okawville Village

Unit Code: 095/045/32

County: WASHINGTO

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,868,890

Equalized Assessed Valuation:

\$21,272,643

Population:

1,434

Employees:

Full Time:

10

Part Time:

26

Salaries Paid:

\$308,923

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$401.405	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$280	\$520	\$360
Revenue Collected During FY 11:	\$847.599	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$780.481	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$591	\$740	\$584
Per Capita Expenditures:	\$544	\$705	\$560
Revenues over (under) Expenditures:	\$67.118	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	51.51%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$402.056	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$280	\$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:	\$402.056	\$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:	\$354.866	\$8,583,251	\$2,594,486
Per Capita Debt:	\$247	\$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:	\$907,756	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$633	\$1,428	\$1,096
Revenue Collected During FY 11:	\$719,559	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$546,704	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$502	\$472	\$312
Per Capita Expenditures:	\$381	\$426	\$290
Operating Income (loss):	\$172,855	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	209.82%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,147,078	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$800	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Old Mill Creek Village**

Unit Code: **049/145/32** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$111,632**

Equalized Assessed Valuation: **\$9,147,210**

Population: **178**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$12,870**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$333.616	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.874	\$670	\$454
Revenue Collected During FY 11:	\$114.548	\$229,354	\$114,958
Expenditures During FY 11:	\$88.014	\$213,573	\$105,876
Per Capita Revenue:	\$644	\$579	\$289
Per Capita Expenditures:	\$494	\$555	\$286
Revenues over (under) Expenditures:	\$26.534	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	409.20%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$360.150	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$2.023	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$86.608	\$3,233	\$
Total Unreserved Funds:	\$273.542	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Old Ripley Village**

Unit Code: **003/020/32**

County: **BOND**

Fiscal Year End:

6/30/2011

Accounting Method:

Cash

Appropriation or Budget:

\$16,950

Equalized Assessed Valuation:

\$482,312

Population:

108

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:	\$191,212	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1,770	\$670	\$454
Revenue Collected During FY 11:	\$28,475	\$229,354	\$114,958
Expenditures During FY 11:	\$34,731	\$213,573	\$105,876
Per Capita Revenue:	\$264	\$579	\$289
Per Capita Expenditures:	\$322	\$555	\$286
Revenues over (under) Expenditures:	-\$6,256	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	556.12%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$193,146	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,788	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$193,146	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Old Shawneetown Village**

Unit Code: **030/025/32** County: **GALLATIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$100,560**

Equalized Assessed Valuation: **\$1,837,101**

Population: **278**

Employees:

Full Time: **3**

Part Time: **3**

Salaries Paid: **\$59,671**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$569,646	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$2.049	\$670	\$454
Revenue Collected During FY 11:	\$200,692	\$229,354	\$114,958
Expenditures During FY 11:	\$178,255	\$213,573	\$105,876
Per Capita Revenue:	\$722	\$579	\$289
Per Capita Expenditures:	\$641	\$555	\$286
Revenues over (under) Expenditures:	\$22,437	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	324.31%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$578,096	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$2,079	\$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:	\$149,712	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$15,832	\$293,596	\$50,972
Per Capita Debt:	\$57	\$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:	\$16,155	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$58	\$2,114	\$837
Revenue Collected During FY 11:	\$19,058	\$200,254	\$87,964
Expenditures During FY 11:	\$26,508	\$193,235	\$93,439
Per Capita Revenue:	\$69	\$547	\$216
Per Capita Expenditures:	\$95	\$537	\$232
Operating Income (loss):	-\$7,450	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	39.89%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$10,575	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$38	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Olmsted Village**

Unit Code: **077/035/32** County: **PULASKI**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$480,370**

Equalized Assessed Valuation: **\$1,012,116**

Population: **333**

Employees:

Full Time: **2**

Part Time: **10**

Salaries Paid: **\$75,006**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$49,811	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$150	\$670	\$454
Revenue Collected During FY 11:	\$114,474	\$229,354	\$114,958
Expenditures During FY 11:	\$115,784	\$213,573	\$105,876
Per Capita Revenue:	\$344	\$579	\$289
Per Capita Expenditures:	\$348	\$555	\$286
Revenues over (under) Expenditures:	-\$1,310	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	45.95%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$53,201	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$160	\$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:	\$53,201	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$252.450	\$293,596	\$50,972
Per Capita Debt:	\$758	\$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:	\$1,320,527	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,966	\$2,114	\$837
Revenue Collected During FY 11:	\$248,466	\$200,254	\$87,964
Expenditures During FY 11:	\$191,186	\$193,235	\$93,439
Per Capita Revenue:	\$746	\$547	\$216
Per Capita Expenditures:	\$574	\$537	\$232
Operating Income (loss):	\$57,280	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	718.20%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,373,107	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$4,123	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Olney City**

Unit Code: **080/025/30** County: **RICHLAND**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,418,115**

Equalized Assessed Valuation: **\$95,117,259**

Population: **9,115**

Employees:

Full Time: **66**

Part Time: **22**

Salaries Paid: **\$3,206,966**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,307,870	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$692	\$520	\$360
Revenue Collected During FY 11:	\$5,210,030	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,224,165	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$572	\$740	\$584
Per Capita Expenditures:	\$573	\$705	\$560
Revenues over (under) Expenditures:	-\$14,135	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	116.69%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6,096,189	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$669	\$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:	\$2,280,417	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,815,772	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,718,685	\$8,583,251	\$2,594,486
Per Capita Debt:	\$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:	\$10,560,973	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,159	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,916,823	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,355,857	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$320	\$472	\$312
Per Capita Expenditures:	\$258	\$426	\$290
Operating Income (loss):	\$560,966	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	480.51%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$11,320,199	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,242	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Olympia Fields Village**

Unit Code: **016/420/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,174,868**

Equalized Assessed Valuation: **\$212,762,464**

Population: **4,800**

Employees:

Full Time: **40**

Part Time: **8**

Salaries Paid: **\$3,079,116**

Blended Component Units

Number Submitted = **1**
Police Pension Board

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,608,114	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$752	\$520	\$360
Revenue Collected During FY 11:	\$6,171,292	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,682,471	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,286	\$740	\$584
Per Capita Expenditures:	\$1,184	\$705	\$560
Revenues over (under) Expenditures:	\$488,821	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	72.10%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,096,935	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$854	\$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:	\$1,036,832	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,413,798	\$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:	\$10,770,553	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.244	\$1,301	\$617
General Obligation Debt over EAV:	1.29%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,551,845	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,157	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,215,939	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,528,728	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$462	\$472	\$312
Per Capita Expenditures:	\$527	\$426	\$290
Operating Income (loss):	-\$312,789	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	207.18%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,239,056	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,091	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Omaha Village**

Unit Code: **030/030/32** County: **GALLATIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$230,000**

Equalized Assessed Valuation: **\$730,833**

Population: **232**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$45,397**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$479.037	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$2.065	\$670	\$454
Revenue Collected During FY 11:	\$100.807	\$229,354	\$114,958
Expenditures During FY 11:	\$80.425	\$213,573	\$105,876
Per Capita Revenue:	\$435	\$579	\$289
Per Capita Expenditures:	\$347	\$555	\$286
Revenues over (under) Expenditures:	\$20.382	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	610.60%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$491.075	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$2.117	\$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:	\$365.613	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$480,520	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,071	\$2,114	\$837
Revenue Collected During FY 11:	\$66,579	\$200,254	\$87,964
Expenditures During FY 11:	\$73,667	\$193,235	\$93,439
Per Capita Revenue:	\$287	\$547	\$216
Per Capita Expenditures:	\$318	\$537	\$232
Operating Income (loss):	-\$7,088	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	638.90%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$470,655	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,029	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Onarga Village**

Unit Code: **038/085/32** County: **IROQUOIS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,540,737**

Equalized Assessed Valuation: **\$10,459,903**

Population: **1,438**

Employees:

Full Time: **6**

Part Time: **37**

Salaries Paid: **\$316,225**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$661.032	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$460	\$520	\$360
Revenue Collected During FY 11:	\$629.410	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$632.168	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$438	\$740	\$584
Per Capita Expenditures:	\$440	\$705	\$560
Revenues over (under) Expenditures:	-\$2.758	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	104.13%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$658.274	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$458	\$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:	\$602	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$672.960	\$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:	\$3,016,208	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.098	\$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:	\$1,693,898	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,178	\$1,428	\$1,096
Revenue Collected During FY 11:	\$6,043,514	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$348,330	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$4,203	\$472	\$312
Per Capita Expenditures:	\$242	\$426	\$290
Operating Income (loss):	\$5,695,184	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	2121.29%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$7,389,082	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$5,138	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Oneida City**

Unit Code: 048/045/30

County: KNOX

Fiscal Year End:

3/31/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$502,056

Equalized Assessed Valuation:

\$5,867,552

Population:

696

Employees:

Full Time:

Part Time:

18

Salaries Paid:

\$43,871

Blended Component Units

Number Submitted = 2

Friends of the Greig Memorial Library and Oneida
Greig Memorial Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$140,945	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$203	\$670	\$454
Revenue Collected During FY 11:	\$218,844	\$229,354	\$114,958
Expenditures During FY 11:	\$163,554	\$213,573	\$105,876
Per Capita Revenue:	\$314	\$579	\$289
Per Capita Expenditures:	\$235	\$555	\$286
Revenues over (under) Expenditures:	\$55,290	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	119.98%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$196,235	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$282	\$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:	\$62,476	\$43,930	\$
Total Unrestricted Net Assets:	\$172,293	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$726.970	\$293,596	\$50,972
Per Capita Debt:	\$1.044	\$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:	\$449,308	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$646	\$2,114	\$837
Revenue Collected During FY 11:	\$161,843	\$200,254	\$87,964
Expenditures During FY 11:	\$195,447	\$193,235	\$93,439
Per Capita Revenue:	\$233	\$547	\$216
Per Capita Expenditures:	\$281	\$537	\$232
Operating Income (loss):	-\$33,604	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	212.69%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$415,704	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$597	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Oquawka Village**

Unit Code: **036/035/32** County: **HENDERSON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,177,500**

Equalized Assessed Valuation: **\$11,386,372**

Population: **1,539**

Employees:

Full Time: **2**

Part Time: **24**

Salaries Paid: **\$139,822**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$568.882	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$370	\$520	\$360
Revenue Collected During FY 11:	\$437.835	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$407.435	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$284	\$740	\$584
Per Capita Expenditures:	\$265	\$705	\$560
Revenues over (under) Expenditures:	\$30.400	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	147.09%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$599.282	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$389	\$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:	\$32.298	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$566.984	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$64.568	\$8,583,251	\$2,594,486
Per Capita Debt:	\$42	\$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:	\$591,709	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$384	\$1,428	\$1,096
Revenue Collected During FY 11:	\$108,963	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$116,959	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$71	\$472	\$312
Per Capita Expenditures:	\$76	\$426	\$290
Operating Income (loss):	-\$7,996	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	499.07%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$583,713	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$379	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Orangeville Village**

Unit Code: **089/040/32** County: **STEPHENSON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,717,303**

Equalized Assessed Valuation: **\$3,737,135**

Population: **751**

Employees:

Full Time: **1**

Part Time: **20**

Salaries Paid: **\$100,453**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$429.864	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$572	\$670	\$454
Revenue Collected During FY 11:	\$311.945	\$229,354	\$114,958
Expenditures During FY 11:	\$281.151	\$213,573	\$105,876
Per Capita Revenue:	\$415	\$579	\$289
Per Capita Expenditures:	\$374	\$555	\$286
Revenues over (under) Expenditures:	\$30.794	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	156.72%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$440.624	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$587	\$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:	\$305.291	\$43,930	\$
Total Unrestricted Net Assets:	\$409.994	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$946.749	\$293,596	\$50,972
Per Capita Debt:	\$1.261	\$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:	\$1,810,808	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,411	\$2,114	\$837
Revenue Collected During FY 11:	\$161,253	\$200,254	\$87,964
Expenditures During FY 11:	\$280,600	\$193,235	\$93,439
Per Capita Revenue:	\$215	\$547	\$216
Per Capita Expenditures:	\$374	\$537	\$232
Operating Income (loss):	-\$119,347	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	634.82%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,781,316	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,372	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Oreana Village**

Unit Code: **055/055/32** County: **MACON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$689,800**

Equalized Assessed Valuation: **\$9,902,287**

Population: **892**

Employees:

Full Time: **1**

Part Time: **21**

Salaries Paid: **\$133,548**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$381.965	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$428	\$670	\$454
Revenue Collected During FY 11:	\$242.517	\$229,354	\$114,958
Expenditures During FY 11:	\$238.147	\$213,573	\$105,876
Per Capita Revenue:	\$272	\$579	\$289
Per Capita Expenditures:	\$267	\$555	\$286
Revenues over (under) Expenditures:	\$4.370	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	161.81%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$385.335	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$432	\$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:	\$221.697	\$43,930	\$
Total Unrestricted Net Assets:	\$163.638	\$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:	\$506,026	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$567	\$2,114	\$837
Revenue Collected During FY 11:	\$95,061	\$200,254	\$87,964
Expenditures During FY 11:	\$141,390	\$193,235	\$93,439
Per Capita Revenue:	\$107	\$547	\$216
Per Capita Expenditures:	\$159	\$537	\$232
Operating Income (loss):	-\$46,329	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	325.83%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$460,697	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$516	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Oregon City**

Unit Code: **071/045/30** County: **OGLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,594,500**

Equalized Assessed Valuation: **\$54,145,244**

Population: **4,123**

Employees:

Full Time: **20**

Part Time: **4**

Salaries Paid: **\$868,944**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,347,471	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$327	\$520	\$360
Revenue Collected During FY 11:	\$2,285,066	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,329,667	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$554	\$740	\$584
Per Capita Expenditures:	\$565	\$705	\$560
Revenues over (under) Expenditures:	-\$44,601	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	61.93%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,442,724	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$350	\$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:	\$1,000,492	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$442,280	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,567,675	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.350	\$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:	-\$2,901,190	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	-\$704	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,203,759	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$764,708	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$535	\$472	\$312
Per Capita Expenditures:	\$185	\$426	\$290
Operating Income (loss):	\$1,439,051	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	-191.12%	411.72%	349.23%
Ending Retained Earnings for FY 11:	-\$1,461,509	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	-\$354	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Orient City**

Unit Code: **028/040/30** County: **FRANKLIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$238,668**

Equalized Assessed Valuation: **\$668,095**

Population: **307**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$35,554**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$27,192	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$89	\$670	\$454
Revenue Collected During FY 11:	\$81,881	\$229,354	\$114,958
Expenditures During FY 11:	\$93,485	\$213,573	\$105,876
Per Capita Revenue:	\$267	\$579	\$289
Per Capita Expenditures:	\$305	\$555	\$286
Revenues over (under) Expenditures:	-\$11,604	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	22.15%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$20,705	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$67	\$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:	\$20,705	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$177.583	\$293,596	\$50,972
Per Capita Debt:	\$578	\$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:	-\$199,995	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	-\$651	\$2,114	\$837
Revenue Collected During FY 11:	\$112,959	\$200,254	\$87,964
Expenditures During FY 11:	\$118,547	\$193,235	\$93,439
Per Capita Revenue:	\$368	\$547	\$216
Per Capita Expenditures:	\$386	\$537	\$232
Operating Income (loss):	-\$5,588	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	-177.74%	415.04%	333.91%
Ending Retained Earnings for FY 11:	-\$210,700	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	-\$686	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Orion Village**

Unit Code: **037/075/32** County: **HENRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,279,700**

Equalized Assessed Valuation: **\$28,171,016**

Population: **1,688**

Employees:

Full Time: **4**

Part Time: **6**

Salaries Paid: **\$231,903**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$573.354	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$340	\$520	\$360
Revenue Collected During FY 11:	\$852.767	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$745.852	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$505	\$740	\$584
Per Capita Expenditures:	\$442	\$705	\$560
Revenues over (under) Expenditures:	\$106.915	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	85.98%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$641.276	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$380	\$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:	\$157.134	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$512.065	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,134,071	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.857	\$1,301	\$617
General Obligation Debt over EAV:	2.04%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,134,244	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,857	\$1,428	\$1,096
Revenue Collected During FY 11:	\$656,048	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$552,884	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$389	\$472	\$312
Per Capita Expenditures:	\$328	\$426	\$290
Operating Income (loss):	\$103,164	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	592.60%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,276,401	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,941	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Orland Hills Village**

Unit Code: 016/590/32

County: COOK

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$27,989,000

Equalized Assessed Valuation:

\$182,194,684

Population:

6,779

Employees:

Full Time:

25

Part Time:

53

Salaries Paid:

\$2,442,507

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,537,372	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$227	\$520	\$360
Revenue Collected During FY 11:	\$5,003,880	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7,124,828	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$738	\$740	\$584
Per Capita Expenditures:	\$1,051	\$705	\$560
Revenues over (under) Expenditures:	-\$2,120,948	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-7.88%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$561,239	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$83	\$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:	\$391,108	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$925,121	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.193.565	\$8,583,251	\$2,594,486
Per Capita Debt:	\$176	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Orland Park Village**

Unit Code: 016/425/32 County: COOK

Fiscal Year End: 12/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$155,341,487

Equalized Assessed Valuation: \$2,744,654,347

Population: 56,767

Employees:

Full Time: 263

Part Time: 668

Salaries Paid: \$24,536,264

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$25,474,768	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$449	\$408	\$344
Revenue Collected During FY 11:	\$55,586,553	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$46,234,271	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$979	\$966	\$915
Per Capita Expenditures:	\$814	\$910	\$864
Revenues over (under) Expenditures:	\$9,352,282	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	58.37%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$26,985,477	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$475	\$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:	\$2,956,773	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$39,741,448	\$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:	\$73.720.000	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.299	\$1,447	\$1,211
General Obligation Debt over EAV:	2.69%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$154,101,972	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$2,715	\$1,281	\$1,058
Revenue Collected During FY 11:	\$18,987,495	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$20,575,619	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$334	\$347	\$255
Per Capita Expenditures:	\$362	\$343	\$253
Operating Income (loss):	-\$1,588,124	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	752.56%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$154,844,211	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$2,728	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Oswego Village**

Unit Code: **047/025/32** County: **KENDALL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,372,248**

Equalized Assessed Valuation: **\$889,906,116**

Population: **30,780**

Employees:

Full Time: **110**

Part Time: **8**

Salaries Paid: **\$7,234,667**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,922.699	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$257	\$408	\$344
Revenue Collected During FY 11:	\$15,174.957	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$12,510.781	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$493	\$966	\$915
Per Capita Expenditures:	\$406	\$910	\$864
Revenues over (under) Expenditures:	\$2,664.176	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	55.03%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$6,884.881	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$224	\$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:	\$2,772.565	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$3,419.680	\$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:	\$37,793,856	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.228	\$1,447	\$1,211
General Obligation Debt over EAV:	2.06%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$44,862,111	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,458	\$1,281	\$1,058
Revenue Collected During FY 11:	\$8,012,385	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$8,003,940	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$260	\$347	\$255
Per Capita Expenditures:	\$260	\$343	\$253
Operating Income (loss):	\$8,445	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	584.17%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$46,756,856	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,519	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Ottawa City**

Unit Code: **050/080/30** County: **LASALLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$50,735,713**

Equalized Assessed Valuation: **\$411,645,038**

Population: **18,768**

Employees:

Full Time: **119**

Part Time: **26**

Salaries Paid: **\$8,120,190**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,081,063	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$271	\$520	\$360
Revenue Collected During FY 11:	\$16,135,291	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$17,377,750	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$860	\$740	\$584
Per Capita Expenditures:	\$926	\$705	\$560
Revenues over (under) Expenditures:	-\$1,242,459	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	21.46%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,729,398	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$199	\$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:	\$6,835,260	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$12,631,572	\$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:	\$25,916,953	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.381	\$1,301	\$617
General Obligation Debt over EAV:	3.42%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$16,531,719	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$881	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,415,886	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,070,009	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$235	\$472	\$312
Per Capita Expenditures:	\$270	\$426	\$290
Operating Income (loss):	-\$654,123	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	315.14%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$15,977,596	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$851	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Owaneco Village**

Unit Code: 011/045/32

County: CHRISTIAN

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$101,230

Equalized Assessed Valuation:

\$1,517,083

Population:

260

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$19,333

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$37,117	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$143	\$670	\$454
Revenue Collected During FY 11:	\$64,104	\$229,354	\$114,958
Expenditures During FY 11:	\$66,916	\$213,573	\$105,876
Per Capita Revenue:	\$247	\$579	\$289
Per Capita Expenditures:	\$257	\$555	\$286
Revenues over (under) Expenditures:	-\$2,812	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	51.27%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$34,305	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$132	\$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:	\$3,749	\$43,930	\$
Total Unrestricted Net Assets:	\$30,556	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$31,083	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$120	\$2,114	\$837
Revenue Collected During FY 11:	\$27,285	\$200,254	\$87,964
Expenditures During FY 11:	\$24,773	\$193,235	\$93,439
Per Capita Revenue:	\$105	\$547	\$216
Per Capita Expenditures:	\$95	\$537	\$232
Operating Income (loss):	\$2,512	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	135.61%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$33,595	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$129	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Palatine Village**

Unit Code: **016/430/32** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$125,919,218**

Equalized Assessed Valuation: **\$2,182,205,171**

Population: **68,557**

Employees:

Full Time: **239**

Part Time: **15**

Salaries Paid: **\$29,353,671**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$47,584,594	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$694	\$408	\$344
Revenue Collected During FY 11:	\$65,812,386	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$64,781,251	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$960	\$966	\$915
Per Capita Expenditures:	\$945	\$910	\$864
Revenues over (under) Expenditures:	\$1,031,135	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	77.20%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$50,011,466	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$729	\$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:	\$10,854,118	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$27,281,648	\$4,803,365	\$9,476,133



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$120,227,986

Averages

\$80,093,952

Medians

\$52,112,479

Per Capita Debt:

\$1.754

\$1,447

\$1,211

General Obligation Debt over EAV:

5.35%

4.26%

3.16%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$51,388,218

\$68,241,573

\$47,518,024

Per Capita Beginning Retained Earnings for FY 11:

\$750

\$1,281

\$1,058

Revenue Collected During FY 11:

\$17,779,626

\$19,021,231

\$10,804,782

Expenditures During FY 11:

\$15,996,799

\$18,785,626

\$10,275,973

Per Capita Revenue:

\$259

\$347

\$255

Per Capita Expenditures:

\$233

\$343

\$253

Operating Income (loss):

\$1,782,827

\$235,605

\$246,336

Ratio of Retained Earnings to Expenditures:

330.81%

446.20%

397.59%

Ending Retained Earnings for FY 11:

\$52,919,485

\$69,059,751

\$47,406,747

Per Capita Ending Retained Earnings:

\$772

\$1,300

\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Palestine Village**

Unit Code: **017/025/32** County: **CRAWFORD**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,197,200**

Equalized Assessed Valuation: **\$7,273,978**

Population: **1,366**

Employees:

Full Time: **5**

Part Time: **11**

Salaries Paid: **\$227,294**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$209,536	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$153	\$520	\$360
Revenue Collected During FY 11:	\$467,175	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$640,283	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$342	\$740	\$584
Per Capita Expenditures:	\$469	\$705	\$560
Revenues over (under) Expenditures:	-\$173,108	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	25.75%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$164,878	\$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:	\$152,936	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$11,940	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$32.248	\$8,583,251	\$2,594,486
Per Capita Debt:	\$24	\$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:	\$514,602	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$377	\$1,428	\$1,096
Revenue Collected During FY 11:	\$110,929	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$107,601	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$81	\$472	\$312
Per Capita Expenditures:	\$79	\$426	\$290
Operating Income (loss):	\$3,328	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	481.34%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$517,930	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$379	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Palmer Village**

Unit Code: **011/050/32** County: **CHRISTIAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$258,073**

Equalized Assessed Valuation: **\$1,721,824**

Population: **248**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$26,844**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$56.255	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$227	\$670	\$454
Revenue Collected During FY 11:	\$55.855	\$229,354	\$114,958
Expenditures During FY 11:	\$35.770	\$213,573	\$105,876
Per Capita Revenue:	\$225	\$579	\$289
Per Capita Expenditures:	\$144	\$555	\$286
Revenues over (under) Expenditures:	\$20.085	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	213.42%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$76.340	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$308	\$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:	\$27.662	\$43,930	\$
Total Unrestricted Net Assets:	\$48.678	\$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:	\$33,864	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$137	\$2,114	\$837
Revenue Collected During FY 11:	\$44,706	\$200,254	\$87,964
Expenditures During FY 11:	\$31,517	\$193,235	\$93,439
Per Capita Revenue:	\$180	\$547	\$216
Per Capita Expenditures:	\$127	\$537	\$232
Operating Income (loss):	\$13,189	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	149.29%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$47,053	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$190	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Palmyra Village**

Unit Code: **056/090/32**

County: **MACOUPIN**

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$799,529

Equalized Assessed Valuation:

\$4,240,303

Population:

783

Employees:

Full Time:

3

Part Time:

28

Salaries Paid:

\$179,135

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$957,063	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.222	\$670	\$454
Revenue Collected During FY 11:	\$377,517	\$229,354	\$114,958
Expenditures During FY 11:	\$428,431	\$213,573	\$105,876
Per Capita Revenue:	\$482	\$579	\$289
Per Capita Expenditures:	\$547	\$555	\$286
Revenues over (under) Expenditures:	-\$50,914	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	203.88%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$873,467	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.116	\$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:	\$107,044	\$43,930	\$
Total Unrestricted Net Assets:	\$766,423	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$442.656	\$293,596	\$50,972
Per Capita Debt:	\$565	\$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:	\$471,552	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$602	\$2,114	\$837
Revenue Collected During FY 11:	\$332,335	\$200,254	\$87,964
Expenditures During FY 11:	\$371,098	\$193,235	\$93,439
Per Capita Revenue:	\$424	\$547	\$216
Per Capita Expenditures:	\$474	\$537	\$232
Operating Income (loss):	-\$38,763	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	125.43%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$465,471	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$594	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Palos Heights City**

Unit Code: **016/435/30** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,061,249**

Equalized Assessed Valuation: **\$568,529,766**

Population: **12,515**

Employees:

Full Time: **67**

Part Time: **84**

Salaries Paid: **\$5,486,789**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,466,285	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$437	\$520	\$360
Revenue Collected During FY 11:	\$11,578,786	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$11,165,798	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$925	\$740	\$584
Per Capita Expenditures:	\$892	\$705	\$560
Revenues over (under) Expenditures:	\$412,988	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	45.62%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,094,273	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$407	\$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:	\$1,315,525	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,691,358	\$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:	\$1,234,170	\$8,583,251	\$2,594,486
Per Capita Debt:	\$99	\$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:	\$5,437,589	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$434	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,905,880	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,961,203	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$312	\$472	\$312
Per Capita Expenditures:	\$317	\$426	\$290
Operating Income (loss):	-\$55,323	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	135.87%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,382,266	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$430	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Palos Hills City**

Unit Code: **016/440/30** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,811,382**

Equalized Assessed Valuation: **\$472,669,907**

Population: **17,484**

Employees:

Full Time:	64
Part Time:	36
Salaries Paid:	\$5,198,226

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,638,569	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$151	\$520	\$360
Revenue Collected During FY 11:	\$8,422,427	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$8,331,901	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$482	\$740	\$584
Per Capita Expenditures:	\$477	\$705	\$560
Revenues over (under) Expenditures:	\$90,526	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	34.92%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,909,503	\$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:	\$1,061,983	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$4,025,648	\$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:	\$10.044.081	\$8,583,251	\$2,594,486
Per Capita Debt:	\$574	\$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:	\$6,410,282	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$367	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,992,871	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,314,352	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$286	\$472	\$312
Per Capita Expenditures:	\$247	\$426	\$290
Operating Income (loss):	\$678,519	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	160.13%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,908,393	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$395	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Palos Park Village**

Unit Code: **016/445/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,784,954**

Equalized Assessed Valuation: **\$301,623,014**

Population: **4,847**

Employees:

Full Time: **29**

Part Time: **42**

Salaries Paid: **\$2,446,528**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,266,591	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$261	\$520	\$360
Revenue Collected During FY 11:	\$5,249,174	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,401,383	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,083	\$740	\$584
Per Capita Expenditures:	\$908	\$705	\$560
Revenues over (under) Expenditures:	\$847,791	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	47.13%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,074,382	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$428	\$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:	\$841,928	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,719,120	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4,400,729	\$8,583,251	\$2,594,486
Per Capita Debt:	\$908	\$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:	\$23,141,440	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$4,774	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,260,869	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,550,924	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$466	\$472	\$312
Per Capita Expenditures:	\$526	\$426	\$290
Operating Income (loss):	-\$290,055	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	895.81%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$22,851,385	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,715	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Pana City**

Unit Code: **011/055/30** County: **CHRISTIAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$19,343,350**

Equalized Assessed Valuation: **\$34,525,342**

Population: **5,790**

Employees:

Full Time: **36**

Part Time: **10**

Salaries Paid: **\$1,892,354**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,160,271	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$200	\$520	\$360
Revenue Collected During FY 11:	\$3,274,078	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,095,551	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$565	\$740	\$584
Per Capita Expenditures:	\$535	\$705	\$560
Revenues over (under) Expenditures:	\$178,527	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	42.56%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,317,326	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$228	\$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:	\$185,763	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$751,563	\$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:	\$52.086	\$8,583,251	\$2,594,486
Per Capita Debt:	\$9	\$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:	\$2,429,576	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$420	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,652,641	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,424,090	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$285	\$472	\$312
Per Capita Expenditures:	\$246	\$426	\$290
Operating Income (loss):	\$228,551	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	188.16%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,679,599	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$463	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Panama Village**

Unit Code: **068/067/32** County: **MONTGOME**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$196,740**

Equalized Assessed Valuation: **\$1,345,328**

Population: **343**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$19,411**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$36.219	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$106	\$670	\$454
Revenue Collected During FY 11:	\$69.839	\$229,354	\$114,958
Expenditures During FY 11:	\$61.035	\$213,573	\$105,876
Per Capita Revenue:	\$204	\$579	\$289
Per Capita Expenditures:	\$178	\$555	\$286
Revenues over (under) Expenditures:	\$8.804	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	73.77%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$45.023	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$131	\$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:	\$45.023	\$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:	\$163.925	\$293,596	\$50,972
Per Capita Debt:	\$478	\$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:	\$592,345	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,727	\$2,114	\$837
Revenue Collected During FY 11:	\$129,885	\$200,254	\$87,964
Expenditures During FY 11:	\$113,476	\$193,235	\$93,439
Per Capita Revenue:	\$379	\$547	\$216
Per Capita Expenditures:	\$331	\$537	\$232
Operating Income (loss):	\$16,409	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	536.46%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$608,754	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,775	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Papineau Village**

Unit Code: **038/090/32** County: **IROQUOIS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$159,204**

Equalized Assessed Valuation: **\$1,221,934**

Population: **200**

Employees:

Full Time: **9**

Part Time:

Salaries Paid: **\$2,800**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$52,358	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$262	\$670	\$454
Revenue Collected During FY 11:	\$113,806	\$229,354	\$114,958
Expenditures During FY 11:	\$159,204	\$213,573	\$105,876
Per Capita Revenue:	\$569	\$579	\$289
Per Capita Expenditures:	\$796	\$555	\$286
Revenues over (under) Expenditures:	-\$45,398	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	4.37%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$6,960	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$35	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$122,898	\$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:	\$22.200	\$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:	\$	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Paris City**

Unit Code: **023/035/30** County: **EDGAR**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,101,267**

Equalized Assessed Valuation: **\$80,643,039**

Population: **8,837**

Employees:

Full Time: **72**

Part Time: **24**

Salaries Paid: **\$3,453,109**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$11,542,464	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.306	\$520	\$360
Revenue Collected During FY 11:	\$5,806,522	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,643,340	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$657	\$740	\$584
Per Capita Expenditures:	\$639	\$705	\$560
Revenues over (under) Expenditures:	\$163,182	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	204.67%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$11,550,205	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.307	\$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:	\$3,781,834	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$188,554	\$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:	\$18,706,539	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.117	\$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:	\$12,792,488	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,448	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,768,988	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,314,013	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$427	\$472	\$312
Per Capita Expenditures:	\$488	\$426	\$290
Operating Income (loss):	-\$545,025	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	296.55%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$12,793,277	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,448	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Park City City**

Unit Code: **049/150/30** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$13,742,500**

Equalized Assessed Valuation: **\$61,463,316**

Population: **7,700**

Employees:

Full Time: **18**

Part Time: **26**

Salaries Paid: **\$1,123,056**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$520.283	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$68	\$520	\$360
Revenue Collected During FY 11:	\$3.004.372	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2.810.642	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$390	\$740	\$584
Per Capita Expenditures:	\$365	\$705	\$560
Revenues over (under) Expenditures:	\$193.730	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	25.40%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$714.013	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$93	\$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:	\$343.851	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$370.162	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$700.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$91	\$1,301	\$617
General Obligation Debt over EAV:	1.14%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$52,902	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$7	\$1,428	\$1,096
Revenue Collected During FY 11:	\$988,084	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$725,041	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$128	\$472	\$312
Per Capita Expenditures:	\$94	\$426	\$290
Operating Income (loss):	\$263,043	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	43.58%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$315,945	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$41	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Park Forest Village**

Unit Code: **016/450/32** County: **COOK**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$43,938,379**

Equalized Assessed Valuation: **\$221,881,935**

Population: **21,975**

Employees:

Full Time:	160
Part Time:	158
Salaries Paid:	\$12,630,483

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$16,528,654	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$752	\$520	\$360
Revenue Collected During FY 11:	\$22,244,022	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$21,890,423	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,012	\$740	\$584
Per Capita Expenditures:	\$996	\$705	\$560
Revenues over (under) Expenditures:	\$353,599	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	76.14%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$16,667,746	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$758	\$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:	\$4,365,052	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$6,388,695	\$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:	\$27,040,514	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.231	\$1,301	\$617
General Obligation Debt over EAV:	5.32%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$20,947,357	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$953	\$1,428	\$1,096
Revenue Collected During FY 11:	\$9,206,473	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$8,481,992	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$419	\$472	\$312
Per Capita Expenditures:	\$386	\$426	\$290
Operating Income (loss):	\$724,481	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	250.96%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$21,286,345	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$969	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Park Ridge City**

Unit Code: **016/455/30** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$51,102,800**

Equalized Assessed Valuation: **\$2,008,299,479**

Population: **37,480**

Employees:

Full Time: **247**

Part Time: **145**

Salaries Paid: **\$19,494,227**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,887,036	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$130	\$408	\$344
Revenue Collected During FY 11:	\$41,180,730	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$38,750,255	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,099	\$966	\$915
Per Capita Expenditures:	\$1,034	\$910	\$864
Revenues over (under) Expenditures:	\$2,430,475	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	16.21%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$6,281,824	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$168	\$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:	\$866,568	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$14,160,710	\$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:	\$45,961,190	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.226	\$1,447	\$1,211
General Obligation Debt over EAV:	1.98%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$28,441,553	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$759	\$1,281	\$1,058
Revenue Collected During FY 11:	\$9,533,402	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$6,696,129	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$254	\$347	\$255
Per Capita Expenditures:	\$179	\$343	\$253
Operating Income (loss):	\$2,837,273	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	438.07%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$29,333,572	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$783	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Parkersburg Village**

Unit Code: 080/030/32

County: **RICHLAND**

Fiscal Year End:

5/31/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$698,660

Equalized Assessed Valuation:

\$655,550

Population:

230

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$12,305

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$45,320	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$197	\$670	\$454
Revenue Collected During FY 11:	\$40,362	\$229,354	\$114,958
Expenditures During FY 11:	\$48,431	\$213,573	\$105,876
Per Capita Revenue:	\$175	\$579	\$289
Per Capita Expenditures:	\$211	\$555	\$286
Revenues over (under) Expenditures:	-\$8,069	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	85.40%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$41,358	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$180	\$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:	\$45,134	\$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:	\$294.224	\$293,596	\$50,972
Per Capita Debt:	\$1.279	\$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:	\$1,261,509	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$5,485	\$2,114	\$837
Revenue Collected During FY 11:	\$81,568	\$200,254	\$87,964
Expenditures During FY 11:	\$115,385	\$193,235	\$93,439
Per Capita Revenue:	\$355	\$547	\$216
Per Capita Expenditures:	\$502	\$537	\$232
Operating Income (loss):	-\$33,817	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1060.44%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,223,585	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$5,320	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Patoka Village**

Unit Code: **058/050/32** County: **MARION**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$624,471**

Equalized Assessed Valuation: **\$3,794,884**

Population: **610**

Employees:

Full Time: **3**

Part Time: **12**

Salaries Paid: **\$127,782**

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:	\$173.315	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$284	\$670	\$454
Revenue Collected During FY 11:	\$252.446	\$229,354	\$114,958
Expenditures During FY 11:	\$298.026	\$213,573	\$105,876
Per Capita Revenue:	\$414	\$579	\$289
Per Capita Expenditures:	\$489	\$555	\$286
Revenues over (under) Expenditures:	-\$45.580	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	47.89%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$142.735	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$234	\$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:	\$142.735	\$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:	\$228.310	\$293,596	\$50,972
Per Capita Debt:	\$374	\$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:	\$799,082	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,310	\$2,114	\$837
Revenue Collected During FY 11:	\$478,794	\$200,254	\$87,964
Expenditures During FY 11:	\$218,631	\$193,235	\$93,439
Per Capita Revenue:	\$785	\$547	\$216
Per Capita Expenditures:	\$358	\$537	\$232
Operating Income (loss):	\$260,163	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	484.49%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,059,245	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,736	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Patterson Village**

Unit Code: **031/050/32** County: **GREENE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$111,332**

Equalized Assessed Valuation: **\$325,694**

Population: **120**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$10,241**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,948	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$58	\$670	\$454
Revenue Collected During FY 11:	\$20,209	\$229,354	\$114,958
Expenditures During FY 11:	\$18,807	\$213,573	\$105,876
Per Capita Revenue:	\$168	\$579	\$289
Per Capita Expenditures:	\$157	\$555	\$286
Revenues over (under) Expenditures:	\$1,402	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	44.40%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$8,350	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$70	\$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:	\$8,350	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$43,618	\$293,596	\$50,972
Per Capita Debt:	\$363	\$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:	\$222,247	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,852	\$2,114	\$837
Revenue Collected During FY 11:	\$63,510	\$200,254	\$87,964
Expenditures During FY 11:	\$72,960	\$193,235	\$93,439
Per Capita Revenue:	\$529	\$547	\$216
Per Capita Expenditures:	\$608	\$537	\$232
Operating Income (loss):	-\$9,450	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	291.66%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$212,797	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,773	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Paw Paw Village**

Unit Code: 052/050/32

County: LEE

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,005,200

Equalized Assessed Valuation:

\$9,860,176

Population:

870

Employees:

Full Time:

2

Part Time:

11

Salaries Paid:

\$110,787

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$595.395	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$684	\$670	\$454
Revenue Collected During FY 11:	\$516.715	\$229,354	\$114,958
Expenditures During FY 11:	\$411.710	\$213,573	\$105,876
Per Capita Revenue:	\$594	\$579	\$289
Per Capita Expenditures:	\$473	\$555	\$286
Revenues over (under) Expenditures:	\$105.005	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	149.27%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$614.567	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$706	\$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:	\$614.567	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$357,735	\$293,596	\$50,972
Per Capita Debt:	\$411	\$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:	\$621,946	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$715	\$2,114	\$837
Revenue Collected During FY 11:	\$198,926	\$200,254	\$87,964
Expenditures During FY 11:	\$250,201	\$193,235	\$93,439
Per Capita Revenue:	\$229	\$547	\$216
Per Capita Expenditures:	\$288	\$537	\$232
Operating Income (loss):	-\$51,275	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	262.39%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$656,504	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$755	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Pawnee Village**

Unit Code: **083/085/32** County: **SANGAMON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,816,954**

Equalized Assessed Valuation: **\$29,926,045**

Population: **2,550**

Employees:

Full Time: **21**

Part Time: **3**

Salaries Paid: **\$961,599**

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:	-\$302,584	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	-\$119	\$520	\$360
Revenue Collected During FY 11:	\$1,021,412	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,249,921	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$401	\$740	\$584
Per Capita Expenditures:	\$490	\$705	\$560
Revenues over (under) Expenditures:	-\$228,509	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-42.49%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$531,093	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$208	\$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:	\$163,993	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$695,086	\$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:	\$2,820,586	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,106	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,800,654	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,567,033	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$706	\$472	\$312
Per Capita Expenditures:	\$615	\$426	\$290
Operating Income (loss):	\$233,621	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	194.90%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,054,207	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,198	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Paxton City**

Unit Code: **027/035/30** County: **FORD**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,270,610**

Equalized Assessed Valuation: **\$45,610,471**

Population: **4,473**

Employees:

Full Time: **18**

Part Time: **26**

Salaries Paid: **\$858,754**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,441,608	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$769	\$520	\$360
Revenue Collected During FY 11:	\$2,154,674	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,939,776	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$482	\$740	\$584
Per Capita Expenditures:	\$434	\$705	\$560
Revenues over (under) Expenditures:	\$214,898	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	191.04%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,705,684	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$828	\$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:	\$93,058	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,731,311	\$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:	\$2,595,364	\$8,583,251	\$2,594,486
Per Capita Debt:	\$580	\$1,301	\$617
General Obligation Debt over EAV:	5.62%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,527,534	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$342	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,224,816	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,078,656	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$274	\$472	\$312
Per Capita Expenditures:	\$241	\$426	\$290
Operating Income (loss):	\$146,160	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	150.61%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,624,516	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$363	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Payson Village**

Unit Code: **001/060/32** County: **ADAMS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$160,500**

Equalized Assessed Valuation: **\$7,259,158**

Population: **1,066**

Employees:

Full Time: **2**

Part Time: **15**

Salaries Paid: **\$130,496**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$236.304	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$222	\$520	\$360
Revenue Collected During FY 11:	\$220.579	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$169.937	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$207	\$740	\$584
Per Capita Expenditures:	\$159	\$705	\$560
Revenues over (under) Expenditures:	\$50.642	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	168.85%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$286.946	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$269	\$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:	\$286.946	\$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:	\$921.088	\$8,583,251	\$2,594,486
Per Capita Debt:	\$864	\$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:	\$1,197,553	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,123	\$1,428	\$1,096
Revenue Collected During FY 11:	\$933,661	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$121,219	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$876	\$472	\$312
Per Capita Expenditures:	\$114	\$426	\$290
Operating Income (loss):	\$812,442	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1658.15%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,009,995	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,886	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pearl Village**

Unit Code: **075/070/32** County: **PIKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,753**

Equalized Assessed Valuation: **\$473,862**

Population: **138**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$11,388**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$86,241	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$625	\$670	\$454
Revenue Collected During FY 11:	\$61,599	\$229,354	\$114,958
Expenditures During FY 11:	\$60,733	\$213,573	\$105,876
Per Capita Revenue:	\$446	\$579	\$289
Per Capita Expenditures:	\$440	\$555	\$286
Revenues over (under) Expenditures:	\$866	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	140.29%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$85,203	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$617	\$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:	\$91,187	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$101.688	\$293,596	\$50,972
Per Capita Debt:	\$737	\$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:	\$32,572	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$236	\$2,114	\$837
Revenue Collected During FY 11:	\$27,446	\$200,254	\$87,964
Expenditures During FY 11:	\$31,448	\$193,235	\$93,439
Per Capita Revenue:	\$199	\$547	\$216
Per Capita Expenditures:	\$228	\$537	\$232
Operating Income (loss):	-\$4,002	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	96.90%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$30,474	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$221	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pearl City Village**

Unit Code: 089/045/32 County: STEPHENSON

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,734,760

Equalized Assessed Valuation: \$5,582,513

Population: 780

Employees:

Full Time: 1

Part Time: 25

Salaries Paid: \$99,478

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,035,586	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1,328	\$670	\$454
Revenue Collected During FY 11:	\$834,603	\$229,354	\$114,958
Expenditures During FY 11:	\$321,920	\$213,573	\$105,876
Per Capita Revenue:	\$1,070	\$579	\$289
Per Capita Expenditures:	\$413	\$555	\$286
Revenues over (under) Expenditures:	\$512,683	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	381.81%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1,229,109	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,576	\$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:	\$369,211	\$43,930	\$
Total Unrestricted Net Assets:	\$618,533	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$1,378,696	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,768	\$2,114	\$837
Revenue Collected During FY 11:	\$148,066	\$200,254	\$87,964
Expenditures During FY 11:	\$194,803	\$193,235	\$93,439
Per Capita Revenue:	\$190	\$547	\$216
Per Capita Expenditures:	\$250	\$537	\$232
Operating Income (loss):	-\$46,737	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	725.06%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,412,441	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,811	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Pecatonica Village**

Unit Code: **101/030/32** County: **WINNEBAGO**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$17,482,714**

Equalized Assessed Valuation: **\$31,690,502**

Population: **2,195**

Employees:

Full Time: **3**

Part Time: **14**

Salaries Paid: **\$242,847**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$884.050	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$403	\$520	\$360
Revenue Collected During FY 11:	\$751.212	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$668.727	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$342	\$740	\$584
Per Capita Expenditures:	\$305	\$705	\$560
Revenues over (under) Expenditures:	\$82.485	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	144.53%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$966.535	\$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:	\$	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$966.535	\$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:	\$5,519,800	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2,515	\$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:	\$5,202,983	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,370	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,349,119	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$902,599	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$615	\$472	\$312
Per Capita Expenditures:	\$411	\$426	\$290
Operating Income (loss):	\$446,520	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	625.92%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,649,503	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,574	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Pekin City**

Unit Code: **090/070/30** County: **TAZEWELL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$48,677,555**

Equalized Assessed Valuation: **\$340,684,555**

Population: **34,094**

Employees:

Full Time:	139
Part Time:	124
Salaries Paid:	\$13,464,118

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$20,746,669	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$609	\$408	\$344
Revenue Collected During FY 11:	\$27,430,787	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$26,843,898	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$805	\$966	\$915
Per Capita Expenditures:	\$787	\$910	\$864
Revenues over (under) Expenditures:	\$586,889	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	78.45%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$21,059,158	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$618	\$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:	\$8,757,088	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$7,334,749	\$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:	\$9,220,597	\$80,093,952	\$52,112,479
Per Capita Debt:	\$270	\$1,447	\$1,211
General Obligation Debt over EAV:	2.71%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$21,177,992	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$621	\$1,281	\$1,058
Revenue Collected During FY 11:	\$6,547,633	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$5,612,345	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$192	\$347	\$255
Per Capita Expenditures:	\$165	\$343	\$253
Operating Income (loss):	\$935,288	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	394.27%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$22,127,680	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$649	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Peoria City**

Unit Code: **072/065/30** County: **PEORIA**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$238,981,591**

Equalized Assessed Valuation: **\$2,012,056,724**

Population: **115,007**

Employees:

Full Time:	812
Part Time:	40
Salaries Paid:	\$61,546,917

Blended Component Units

Number Submitted = 4

City of Peoria Designated Zone Organization
Firemen's Pension Fund of Peoria
Peoria Foreign Fire Insurance Board
Police Pension Fund of Peoria

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$38,178,015	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$332	\$408	\$344
Revenue Collected During FY 11:	\$144,986,655	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$132,748,662	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,261	\$966	\$915
Per Capita Expenditures:	\$1,154	\$910	\$864
Revenues over (under) Expenditures:	\$12,237,993	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	38.62%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$51,263,498	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$446	\$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:	\$23,938,124	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$73,918,356	\$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:	\$269,584,774	\$80,093,952	\$52,112,479
Per Capita Debt:	\$2,344	\$1,447	\$1,211
General Obligation Debt over EAV:	10.10%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$	\$1,281	\$1,058
Revenue Collected During FY 11:	\$	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$	\$347	\$255
Per Capita Expenditures:	\$	\$343	\$253
Operating Income (loss):	\$	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	0.00%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Peoria Heights Village**

Unit Code: **072/070/32** County: **PEORIA**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,712,451**

Equalized Assessed Valuation: **\$95,913,483**

Population: **6,156**

Employees:

Full Time: **35**

Part Time: **68**

Salaries Paid: **\$1,791,059**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,823,712	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$296	\$520	\$360
Revenue Collected During FY 11:	\$3,680,460	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,006,255	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$598	\$740	\$584
Per Capita Expenditures:	\$651	\$705	\$560
Revenues over (under) Expenditures:	-\$325,795	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	37.39%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,497,917	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$243	\$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:	\$1,825,643	\$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:	\$1,327,500	\$8,583,251	\$2,594,486
Per Capita Debt:	\$216	\$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:	\$3,151,610	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$512	\$1,428	\$1,096
Revenue Collected During FY 11:	\$844,323	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$883,437	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$137	\$472	\$312
Per Capita Expenditures:	\$144	\$426	\$290
Operating Income (loss):	-\$39,114	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	352.32%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,112,496	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$506	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Peotone Village**

Unit Code: **099/095/32** County: **WILL**

Fiscal Year End: **3/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,693,796**

Equalized Assessed Valuation: **\$98,778,768**

Population: **4,142**

Employees:

Full Time: **20**

Part Time: **12**

Salaries Paid: **\$1,168,583**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$967,326	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$234	\$520	\$360
Revenue Collected During FY 11:	\$2,191,276	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,179,167	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$529	\$740	\$584
Per Capita Expenditures:	\$526	\$705	\$560
Revenues over (under) Expenditures:	\$12,109	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	44.95%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$979,435	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$236	\$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:	\$999,534	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$814,534	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2,118,731	\$8,583,251	\$2,594,486
Per Capita Debt:	\$512	\$1,301	\$617
General Obligation Debt over EAV:	1.61%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,395,751	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,303	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,307,199	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,273,767	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$316	\$472	\$312
Per Capita Expenditures:	\$308	\$426	\$290
Operating Income (loss):	\$33,432	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	426.80%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,436,455	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,313	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Percy Village**

Unit Code: **079/040/32**

County: **RANDOLPH**

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,210,267

Equalized Assessed Valuation:

\$5,362,248

Population:

1,636

Employees:

Full Time:

3

Part Time:

12

Salaries Paid:

\$150,933

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$392.758	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$240	\$520	\$360
Revenue Collected During FY 11:	\$367.177	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$311.669	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$224	\$740	\$584
Per Capita Expenditures:	\$191	\$705	\$560
Revenues over (under) Expenditures:	\$55.508	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	142.70%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$444.766	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$272	\$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:	\$250.314	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$73.614	\$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:	\$368.676	\$8,583,251	\$2,594,486
Per Capita Debt:	\$225	\$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:	\$531,891	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$325	\$1,428	\$1,096
Revenue Collected During FY 11:	\$175,389	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$151,470	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$107	\$472	\$312
Per Capita Expenditures:	\$93	\$426	\$290
Operating Income (loss):	\$23,919	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	369.25%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$559,310	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$342	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Perry Village**

Unit Code: **075/075/32**

County: **PIKE**

Fiscal Year End:

3/31/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$986,000

Equalized Assessed Valuation:

\$1,802,702

Population:

437

Employees:

Full Time:

1

Part Time:

14

Salaries Paid:

\$50,542

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$312.689	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$716	\$670	\$454
Revenue Collected During FY 11:	\$318.913	\$229,354	\$114,958
Expenditures During FY 11:	\$293.230	\$213,573	\$105,876
Per Capita Revenue:	\$730	\$579	\$289
Per Capita Expenditures:	\$671	\$555	\$286
Revenues over (under) Expenditures:	\$25.683	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	116.10%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$340.450	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$779	\$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:	\$908	\$43,930	\$
Total Unrestricted Net Assets:	\$339.542	\$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:	\$4,249	\$293,596	\$50,972
Per Capita Debt:	\$10	\$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:	\$283,164	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$648	\$2,114	\$837
Revenue Collected During FY 11:	\$441,498	\$200,254	\$87,964
Expenditures During FY 11:	\$100,625	\$193,235	\$93,439
Per Capita Revenue:	\$1,010	\$547	\$216
Per Capita Expenditures:	\$230	\$537	\$232
Operating Income (loss):	\$340,873	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	620.16%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$624,037	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,428	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Peru City**

Unit Code: **050/085/30** County: **LASALLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$43,800,141**

Equalized Assessed Valuation: **\$232,436,775**

Population: **9,792**

Employees:

Full Time: **83**

Part Time: **111**

Salaries Paid: **\$5,692,543**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,095,231	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$112	\$520	\$360
Revenue Collected During FY 11:	\$13,705,614	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$12,563,315	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,400	\$740	\$584
Per Capita Expenditures:	\$1,283	\$705	\$560
Revenues over (under) Expenditures:	\$1,142,299	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	25.68%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,225,756	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$329	\$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:	\$1,584,251	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,517,823	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$30.185.302	\$8,583,251	\$2,594,486
Per Capita Debt:	\$3.083	\$1,301	\$617
General Obligation Debt over EAV:	7.74%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$41,006,607	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$4,188	\$1,428	\$1,096
Revenue Collected During FY 11:	\$25,558,392	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$23,923,644	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$2,610	\$472	\$312
Per Capita Expenditures:	\$2,443	\$426	\$290
Operating Income (loss):	\$1,634,748	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	173.95%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$41,615,182	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,250	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pesotum Village**

Unit Code: **010/070/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$757,992**

Equalized Assessed Valuation: **\$7,492,749**

Population: **559**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$34,421**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$612.248	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.095	\$670	\$454
Revenue Collected During FY 11:	\$183.469	\$229,354	\$114,958
Expenditures During FY 11:	\$142.884	\$213,573	\$105,876
Per Capita Revenue:	\$328	\$579	\$289
Per Capita Expenditures:	\$256	\$555	\$286
Revenues over (under) Expenditures:	\$40.585	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	456.90%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$652.833	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.168	\$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:	\$24.909	\$43,930	\$
Total Unrestricted Net Assets:	\$653.506	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: Petersburg City

Unit Code: 065/025/30 County: MENARD

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,645,251

Equalized Assessed Valuation: \$29,209,162

Population: 2,207

Employees:

Full Time: 17

Part Time: 35

Salaries Paid: \$683,256

Blended Component Units

Number Submitted = 1
Road District 8, Menard County

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 11:	\$981,397	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$445	\$520	\$360
Revenue Collected During FY 11:	\$1,081,460	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,054,524	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$490	\$740	\$584
Per Capita Expenditures:	\$478	\$705	\$560
Revenues over (under) Expenditures:	\$26,936	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	95.62%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,008,333	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$457	\$570	\$394

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$512,439	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$525,498	\$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:	\$4,291,823	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.945	\$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:	\$5,290,295	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,397	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,131,088	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,147,731	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$513	\$472	\$312
Per Capita Expenditures:	\$520	\$426	\$290
Operating Income (loss):	-\$16,643	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	459.49%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,273,652	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,390	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Phillipstown Village**

Unit Code: **097/045/32** County: **WHITE**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$3,500**

Equalized Assessed Valuation: **\$154,445**

Population: **52**

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:	\$	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$	\$670	\$454
Revenue Collected During FY 11:	\$3,614	\$229,354	\$114,958
Expenditures During FY 11:	\$2,123	\$213,573	\$105,876
Per Capita Revenue:	\$70	\$579	\$289
Per Capita Expenditures:	\$41	\$555	\$286
Revenues over (under) Expenditures:	\$1,491	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	70.23%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1,491	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$29	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$35,977	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Philo Village**

Unit Code: **010/075/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$866,935**

Equalized Assessed Valuation: **\$23,207,219**

Population: **1,560**

Employees:

Full Time: **1**

Part Time: **16**

Salaries Paid: **\$123,819**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$444,716	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$285	\$520	\$360
Revenue Collected During FY 11:	\$499,803	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$480,953	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$320	\$740	\$584
Per Capita Expenditures:	\$308	\$705	\$560
Revenues over (under) Expenditures:	\$18,850	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	96.38%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$463,566	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$297	\$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:	\$41,747	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$421,819	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$317.106	\$8,583,251	\$2,594,486
Per Capita Debt:	\$203	\$1,301	\$617
General Obligation Debt over EAV:	1.25%	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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pierron Village**

Unit Code: **003/030/32** County: **BOND**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$990,479**

Equalized Assessed Valuation: **\$3,227,295**

Population: **653**

Employees:

Full Time: **2**

Part Time: **13**

Salaries Paid: **\$128,910**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$650.115	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$996	\$670	\$454
Revenue Collected During FY 11:	\$148.999	\$229,354	\$114,958
Expenditures During FY 11:	\$184.459	\$213,573	\$105,876
Per Capita Revenue:	\$228	\$579	\$289
Per Capita Expenditures:	\$282	\$555	\$286
Revenues over (under) Expenditures:	-\$35.460	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	348.54%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$642.905	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$985	\$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:	\$642.905	\$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:	\$286,400	\$293,596	\$50,972
Per Capita Debt:	\$439	\$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:	\$2,319,440	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,552	\$2,114	\$837
Revenue Collected During FY 11:	\$423,060	\$200,254	\$87,964
Expenditures During FY 11:	\$391,828	\$193,235	\$93,439
Per Capita Revenue:	\$648	\$547	\$216
Per Capita Expenditures:	\$600	\$537	\$232
Operating Income (loss):	\$31,232	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	609.91%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,389,801	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,660	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Pinckneyville City**

Unit Code: **073/020/30** County: **PERRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,978,769**

Equalized Assessed Valuation: **\$29,514,178**

Population: **5,464**

Employees:

Full Time: **29**

Part Time: **12**

Salaries Paid: **\$1,485,136**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,784,581	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$693	\$520	\$360
Revenue Collected During FY 11:	\$2,587,743	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,541,423	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$474	\$740	\$584
Per Capita Expenditures:	\$465	\$705	\$560
Revenues over (under) Expenditures:	\$46,320	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	159.51%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,053,891	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$742	\$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:	\$2,012,914	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,883,368	\$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:	\$5,250,498	\$8,583,251	\$2,594,486
Per Capita Debt:	\$961	\$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:	\$9,982,960	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,827	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,474,135	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,673,510	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,002	\$472	\$312
Per Capita Expenditures:	\$672	\$426	\$290
Operating Income (loss):	\$1,800,625	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	314.70%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$11,560,595	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,116	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Pingree Grove Village**

Unit Code: **045/075/32** County: **KANE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,889,605**

Equalized Assessed Valuation: **\$128,340,404**

Population: **4,538**

Employees:

Full Time: **6**

Part Time: **17**

Salaries Paid: **\$824,890**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,017,984	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$224	\$520	\$360
Revenue Collected During FY 11:	\$1,435,578	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,535,623	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$316	\$740	\$584
Per Capita Expenditures:	\$338	\$705	\$560
Revenues over (under) Expenditures:	-\$100,045	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	70.82%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,087,497	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$240	\$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:	\$726,658	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$7,132,665	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,387,966	\$8,583,251	\$2,594,486
Per Capita Debt:	\$747	\$1,301	\$617
General Obligation Debt over EAV:	1.81%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$34,386,951	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$7,578	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,638,149	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,862,028	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$361	\$472	\$312
Per Capita Expenditures:	\$410	\$426	\$290
Operating Income (loss):	-\$223,879	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1832.93%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$34,129,722	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$7,521	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Piper City Village**

Unit Code: **027/040/32** County: **FORD**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$404,634**

Equalized Assessed Valuation: **\$7,014,403**

Population: **765**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$86,071**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$137,432	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$180	\$670	\$454
Revenue Collected During FY 11:	\$320,373	\$229,354	\$114,958
Expenditures During FY 11:	\$284,855	\$213,573	\$105,876
Per Capita Revenue:	\$419	\$579	\$289
Per Capita Expenditures:	\$372	\$555	\$286
Revenues over (under) Expenditures:	\$35,518	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	60.72%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$172,950	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$226	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$172,950	\$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:	\$35.907	\$293,596	\$50,972
Per Capita Debt:	\$47	\$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:	\$208,470	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$273	\$2,114	\$837
Revenue Collected During FY 11:	\$111,899	\$200,254	\$87,964
Expenditures During FY 11:	\$111,702	\$193,235	\$93,439
Per Capita Revenue:	\$146	\$547	\$216
Per Capita Expenditures:	\$146	\$537	\$232
Operating Income (loss):	\$197	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	186.81%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$208,667	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$273	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pittsburg Village**

Unit Code: **100/070/32** County: **WILLIAMSON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,581,541**

Equalized Assessed Valuation: **\$2,735,218**

Population: **586**

Employees:

Full Time: **4**

Part Time: **5**

Salaries Paid: **\$241,358**

Blended Component Units

Number Submitted = **1**

Pittsburg Volunteer Fire Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$217,840	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$372	\$670	\$454
Revenue Collected During FY 11:	\$550,164	\$229,354	\$114,958
Expenditures During FY 11:	\$512,878	\$213,573	\$105,876
Per Capita Revenue:	\$939	\$579	\$289
Per Capita Expenditures:	\$875	\$555	\$286
Revenues over (under) Expenditures:	\$37,286	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	50.98%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$261,486	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$446	\$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:	\$61,621	\$43,930	\$
Total Unrestricted Net Assets:	\$199,865	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$138.000	\$293,596	\$50,972
Per Capita Debt:	\$235	\$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:	\$2,242,777	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,827	\$2,114	\$837
Revenue Collected During FY 11:	\$957,590	\$200,254	\$87,964
Expenditures During FY 11:	\$905,800	\$193,235	\$93,439
Per Capita Revenue:	\$1,634	\$547	\$216
Per Capita Expenditures:	\$1,546	\$537	\$232
Operating Income (loss):	\$51,790	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	252.69%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,288,831	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,906	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Pittsfield City**

Unit Code: **075/080/30** County: **PIKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$12,480,635**

Equalized Assessed Valuation: **\$47,902,867**

Population: **4,576**

Employees:

Full Time: **25**

Part Time: **8**

Salaries Paid: **\$1,094,041**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,231,281	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$269	\$520	\$360
Revenue Collected During FY 11:	\$2,109,282	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,337,231	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$461	\$740	\$584
Per Capita Expenditures:	\$511	\$705	\$560
Revenues over (under) Expenditures:	-\$227,949	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	69.95%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,634,929	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$357	\$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:	\$2,041,736	\$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:	\$7,250,580	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.584	\$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:	\$6,208,931	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,357	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,249,090	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,354,929	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$929	\$472	\$312
Per Capita Expenditures:	\$733	\$426	\$290
Operating Income (loss):	\$894,161	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	203.82%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,838,092	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,494	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Plainfield Village**

Unit Code: **099/100/32** County: **WILL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$41,054,984**

Equalized Assessed Valuation: **\$1,318,897,603**

Population: **39,581**

Employees:

Full Time: **131**

Part Time: **26**

Salaries Paid: **\$9,677,958**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,222,418	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$157	\$408	\$344
Revenue Collected During FY 11:	\$22,817,650	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$18,890,984	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$576	\$966	\$915
Per Capita Expenditures:	\$477	\$910	\$864
Revenues over (under) Expenditures:	\$3,926,666	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	53.72%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$10,149,084	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$256	\$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:	\$679,852	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$999,983	\$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:	\$65,876,644	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.664	\$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:	\$100,565,995	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$2,541	\$1,281	\$1,058
Revenue Collected During FY 11:	\$10,540,999	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$13,563,407	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$266	\$347	\$255
Per Capita Expenditures:	\$343	\$343	\$253
Operating Income (loss):	-\$3,022,408	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	718.02%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$97,387,614	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$2,460	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Plainville Village**

Unit Code: **001/065/32** County: **ADAMS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$54,275**

Equalized Assessed Valuation: **\$1,361,360**

Population: **248**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$24,715**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$106,279	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$429	\$670	\$454
Revenue Collected During FY 11:	\$53,442	\$229,354	\$114,958
Expenditures During FY 11:	\$52,928	\$213,573	\$105,876
Per Capita Revenue:	\$215	\$579	\$289
Per Capita Expenditures:	\$213	\$555	\$286
Revenues over (under) Expenditures:	\$514	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	201.77%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$106,793	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$431	\$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:	\$1,297	\$43,930	\$
Total Unrestricted Net Assets:	\$105,496	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,000	\$293,596	\$50,972
Per Capita Debt:	\$20	\$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:	\$723,925	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,919	\$2,114	\$837
Revenue Collected During FY 11:	\$67,018	\$200,254	\$87,964
Expenditures During FY 11:	\$39,447	\$193,235	\$93,439
Per Capita Revenue:	\$270	\$547	\$216
Per Capita Expenditures:	\$159	\$537	\$232
Operating Income (loss):	\$27,571	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1905.08%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$751,496	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,030	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Plano City**

Unit Code: **047/030/30** County: **KENDALL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,416,527**

Equalized Assessed Valuation: **\$221,784,163**

Population: **10,856**

Employees:

Full Time: **47**

Part Time: **22**

Salaries Paid: **\$2,775,734**

Blended Component Units

Number Submitted = 1
Plano City Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,933.375	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$362	\$520	\$360
Revenue Collected During FY 11:	\$6,601.825	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6,495.529	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$608	\$740	\$584
Per Capita Expenditures:	\$598	\$705	\$560
Revenues over (under) Expenditures:	\$106.296	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	59.55%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,868.105	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$356	\$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:	\$1,287,711	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,350.176	\$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:	\$2,702,577	\$8,583,251	\$2,594,486
Per Capita Debt:	\$249	\$1,301	\$617
General Obligation Debt over EAV:	0.73%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$46,656,588	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$4,298	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,412,682	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,647,528	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$222	\$472	\$312
Per Capita Expenditures:	\$244	\$426	\$290
Operating Income (loss):	-\$234,846	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1752.89%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$46,408,142	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,275	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pleasant Hill Village

Unit Code: 075/085/32

County: PIKE

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$807,295

Equalized Assessed Valuation:

\$5,735,355

Population:

966

Employees:

Full Time:

1

Part Time:

15

Salaries Paid:

\$159,519

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$373.854	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$387	\$670	\$454
Revenue Collected During FY 11:	\$254.665	\$229,354	\$114,958
Expenditures During FY 11:	\$275.731	\$213,573	\$105,876
Per Capita Revenue:	\$264	\$579	\$289
Per Capita Expenditures:	\$285	\$555	\$286
Revenues over (under) Expenditures:	-\$21.066	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	119.68%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$330.001	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$342	\$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:	\$36.204	\$43,930	\$
Total Unrestricted Net Assets:	\$293.797	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$233.928	\$293,596	\$50,972
Per Capita Debt:	\$242	\$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:	\$2,061,550	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,134	\$2,114	\$837
Revenue Collected During FY 11:	\$545,584	\$200,254	\$87,964
Expenditures During FY 11:	\$499,074	\$193,235	\$93,439
Per Capita Revenue:	\$565	\$547	\$216
Per Capita Expenditures:	\$517	\$537	\$232
Operating Income (loss):	\$46,510	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	422.39%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,108,060	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,182	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pleasant Plains Village**

Unit Code: **083/090/32** County: **SANGAMON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,468,271**

Equalized Assessed Valuation: **\$10,528,122**

Population: **802**

Employees:

Full Time: **2**

Part Time: **11**

Salaries Paid: **\$218,034**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$182,760	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$228	\$670	\$454
Revenue Collected During FY 11:	\$573,927	\$229,354	\$114,958
Expenditures During FY 11:	\$606,010	\$213,573	\$105,876
Per Capita Revenue:	\$716	\$579	\$289
Per Capita Expenditures:	\$756	\$555	\$286
Revenues over (under) Expenditures:	-\$32,083	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	26.35%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$159,667	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$199	\$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:	\$41,157	\$43,930	\$
Total Unrestricted Net Assets:	\$118,510	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2.037.543	\$293,596	\$50,972
Per Capita Debt:	\$2.541	\$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:	\$5,301,838	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$6,611	\$2,114	\$837
Revenue Collected During FY 11:	\$374,650	\$200,254	\$87,964
Expenditures During FY 11:	\$530,403	\$193,235	\$93,439
Per Capita Revenue:	\$467	\$547	\$216
Per Capita Expenditures:	\$661	\$537	\$232
Operating Income (loss):	-\$155,753	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	970.22%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$5,146,085	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$6,417	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Plymouth Village**

Unit Code: **034/065/32** County: **HANCOCK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$982,450**

Equalized Assessed Valuation: **\$1,477,112**

Population: **521**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$51,883**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$195,710	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$376	\$670	\$454
Revenue Collected During FY 11:	\$144,338	\$229,354	\$114,958
Expenditures During FY 11:	\$167,718	\$213,573	\$105,876
Per Capita Revenue:	\$277	\$579	\$289
Per Capita Expenditures:	\$322	\$555	\$286
Revenues over (under) Expenditures:	-\$23,380	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	100.49%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$168,544	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$324	\$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:	\$168,578	\$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:	\$660.000	\$293,596	\$50,972
Per Capita Debt:	\$1.267	\$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:	\$2,548,951	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$4,892	\$2,114	\$837
Revenue Collected During FY 11:	\$152,152	\$200,254	\$87,964
Expenditures During FY 11:	\$214,252	\$193,235	\$93,439
Per Capita Revenue:	\$292	\$547	\$216
Per Capita Expenditures:	\$411	\$537	\$232
Operating Income (loss):	-\$62,100	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1162.48%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,490,637	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$4,780	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pocahontas Village**

Unit Code: **003/035/32** County: **BOND**

Fiscal Year End: **3/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$830,910**

Equalized Assessed Valuation: **\$5,393,725**

Population: **750**

Employees:

Full Time: **4**

Part Time: **4**

Salaries Paid: **\$193,697**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$515.125	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$687	\$670	\$454
Revenue Collected During FY 11:	\$308.607	\$229,354	\$114,958
Expenditures During FY 11:	\$298.410	\$213,573	\$105,876
Per Capita Revenue:	\$411	\$579	\$289
Per Capita Expenditures:	\$398	\$555	\$286
Revenues over (under) Expenditures:	\$10.197	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	168.00%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$501.322	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$668	\$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:	\$498.404	\$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:	\$753,000	\$293,596	\$50,972
Per Capita Debt:	\$1.004	\$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:	\$376,916	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$503	\$2,114	\$837
Revenue Collected During FY 11:	\$272,694	\$200,254	\$87,964
Expenditures During FY 11:	\$354,502	\$193,235	\$93,439
Per Capita Revenue:	\$364	\$547	\$216
Per Capita Expenditures:	\$473	\$537	\$232
Operating Income (loss):	-\$81,808	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	90.02%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$319,108	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$425	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Polo City**

Unit Code: **071/050/30** County: **OGLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,570,900**

Equalized Assessed Valuation: **\$26,544,020**

Population: **2,480**

Employees:

Full Time: **10**

Part Time: **35**

Salaries Paid: **\$532,536**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,651,542	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$666	\$520	\$360
Revenue Collected During FY 11:	\$1,086,288	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,167,043	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$438	\$740	\$584
Per Capita Expenditures:	\$471	\$705	\$560
Revenues over (under) Expenditures:	-\$80,755	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	136.67%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,595,009	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$643	\$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:	\$107,996	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,518,694	\$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:	\$641.984	\$8,583,251	\$2,594,486
Per Capita Debt:	\$259	\$1,301	\$617
General Obligation Debt over EAV:	2.33%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,496,102	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,006	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,102,847	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$679,349	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$445	\$472	\$312
Per Capita Expenditures:	\$274	\$426	\$290
Operating Income (loss):	\$423,498	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	403.96%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,744,332	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,107	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Pontiac City**

Unit Code: **053/065/30** County: **LIVINGSTON**

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$18,000,000**

Equalized Assessed Valuation: **\$140,337,000**

Population: **11,931**

Employees:

Full Time:	80
Part Time:	49
Salaries Paid:	\$4,240,394

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,075,210	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$174	\$520	\$360
Revenue Collected During FY 11:	\$7,496,789	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7,940,726	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$628	\$740	\$584
Per Capita Expenditures:	\$666	\$705	\$560
Revenues over (under) Expenditures:	-\$443,937	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	27.03%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,146,528	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$180	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$2,146,528	\$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:	\$3,994,896	\$8,583,251	\$2,594,486
Per Capita Debt:	\$335	\$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:	\$8,448,710	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$708	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,703,775	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,484,481	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$227	\$472	\$312
Per Capita Expenditures:	\$208	\$426	\$290
Operating Income (loss):	\$219,294	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	335.59%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,337,749	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$699	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Pontoon Beach Village**

Unit Code: **057/095/32** County: **MADISON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,529,775**

Equalized Assessed Valuation: **\$78,865,310**

Population: **6,121**

Employees:

Full Time: **25**

Part Time: **23**

Salaries Paid: **\$1,421,426**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$830.027	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$136	\$520	\$360
Revenue Collected During FY 11:	\$5.158.871	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5.101.176	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$843	\$740	\$584
Per Capita Expenditures:	\$833	\$705	\$560
Revenues over (under) Expenditures:	\$57.695	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	17.40%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$887.722	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$145	\$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:	\$339.114	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$681.744	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Poplar Grove Village**

Unit Code: **004/020/32** County: **BOONE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,099,564**

Equalized Assessed Valuation: **\$108,412,477**

Population: **4,000**

Employees:

Full Time: **6**

Part Time: **1**

Salaries Paid: **\$334,609**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$528,792	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$132	\$520	\$360
Revenue Collected During FY 11:	\$1,256,232	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$892,710	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$314	\$740	\$584
Per Capita Expenditures:	\$223	\$705	\$560
Revenues over (under) Expenditures:	\$363,522	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	75.10%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$670,427	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$168	\$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:	\$364,377	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$333,113	\$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:	\$11.165.154	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.791	\$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:	\$8,963,052	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,241	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,159,499	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,664,661	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$290	\$472	\$312
Per Capita Expenditures:	\$416	\$426	\$290
Operating Income (loss):	-\$505,162	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	508.08%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,457,890	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,114	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Port Barrington Village**

Unit Code: **063/030/32** County: **MCHENRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,833,519**

Equalized Assessed Valuation: **\$63,710,252**

Population: **1,250**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$115,133**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,004,175	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$803	\$520	\$360
Revenue Collected During FY 11:	\$530,266	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$639,870	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$424	\$740	\$584
Per Capita Expenditures:	\$512	\$705	\$560
Revenues over (under) Expenditures:	-\$109,604	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	143.32%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$917,085	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$734	\$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:	\$367,406	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$635,005	\$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:	\$1,591,940	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.274	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Port Byron Village**

Unit Code: **081/060/32** County: **ROCK ISLAN**

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,773,188**

Equalized Assessed Valuation: **\$28,796,342**

Population: **1,647**

Employees:

Full Time: **3**

Part Time: **17**

Salaries Paid: **\$214,434**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$597.355	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$363	\$520	\$360
Revenue Collected During FY 11:	\$1.627.856	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1.280.079	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$988	\$740	\$584
Per Capita Expenditures:	\$777	\$705	\$560
Revenues over (under) Expenditures:	\$347.777	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	67.46%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$863.539	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$524	\$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:	\$777.524	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$27.985	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,571,661	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.169	\$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:	\$1,104,424	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$671	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,306,091	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$494,310	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,400	\$472	\$312
Per Capita Expenditures:	\$300	\$426	\$290
Operating Income (loss):	\$1,811,781	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	579.29%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,863,494	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,739	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Posen City**

Unit Code: **016/465/30** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,869,481**

Equalized Assessed Valuation: **\$80,185,204**

Population: **5,987**

Employees:

Full Time:	32
Part Time:	73
Salaries Paid:	\$2,175,542

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,798,428	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$634	\$520	\$360
Revenue Collected During FY 11:	\$4,014,908	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,261,958	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$671	\$740	\$584
Per Capita Expenditures:	\$712	\$705	\$560
Revenues over (under) Expenditures:	-\$247,050	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	85.00%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,622,693	\$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:	\$3,908,829	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$311,337	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2,593,608	\$8,583,251	\$2,594,486
Per Capita Debt:	\$433	\$1,301	\$617
General Obligation Debt over EAV:	2.82%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,397,129	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$400	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,564,006	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,441,825	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$261	\$472	\$312
Per Capita Expenditures:	\$241	\$426	\$290
Operating Income (loss):	\$122,181	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	180.29%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,599,482	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$434	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Potomac Village**

Unit Code: **092/075/32** County: **VERMILION**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,282,920**

Equalized Assessed Valuation: **\$4,032,537**

Population: **750**

Employees:

Full Time: **3**

Part Time: **5**

Salaries Paid: **\$106,532**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$217,719	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$290	\$670	\$454
Revenue Collected During FY 11:	\$238,703	\$229,354	\$114,958
Expenditures During FY 11:	\$213,015	\$213,573	\$105,876
Per Capita Revenue:	\$318	\$579	\$289
Per Capita Expenditures:	\$284	\$555	\$286
Revenues over (under) Expenditures:	\$25,688	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	83.98%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$178,888	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$239	\$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:	\$88,518	\$43,930	\$
Total Unrestricted Net Assets:	\$110,376	\$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:	\$739,313	\$293,596	\$50,972
Per Capita Debt:	\$986	\$798	\$117
General Obligation Debt over EAV:	4.84%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,735,330	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,314	\$2,114	\$837
Revenue Collected During FY 11:	\$285,722	\$200,254	\$87,964
Expenditures During FY 11:	\$201,884	\$193,235	\$93,439
Per Capita Revenue:	\$381	\$547	\$216
Per Capita Expenditures:	\$269	\$537	\$232
Operating Income (loss):	\$83,838	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	920.82%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,858,981	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,479	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Prairie City Village**

Unit Code: 062/045/32

County: MCDONOUGH

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$266,696

Equalized Assessed Valuation:

\$1,541,956

Population:

461

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$26,557

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$153,343	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$333	\$670	\$454
Revenue Collected During FY 11:	\$89,295	\$229,354	\$114,958
Expenditures During FY 11:	\$63,201	\$213,573	\$105,876
Per Capita Revenue:	\$194	\$579	\$289
Per Capita Expenditures:	\$137	\$555	\$286
Revenues over (under) Expenditures:	\$26,094	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	283.12%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$178,937	\$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:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$178,937	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$815,000	\$293,596	\$50,972
Per Capita Debt:	\$1.768	\$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:	\$1,462,463	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,172	\$2,114	\$837
Revenue Collected During FY 11:	\$166,458	\$200,254	\$87,964
Expenditures During FY 11:	\$178,549	\$193,235	\$93,439
Per Capita Revenue:	\$361	\$547	\$216
Per Capita Expenditures:	\$387	\$537	\$232
Operating Income (loss):	-\$12,091	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	812.59%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,450,872	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,147	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Prairie Du Rocher Village**

Unit Code: 079/045/32

County: RANDOLPH

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,031,100

Equalized Assessed Valuation:

\$3,844,998

Population:

613

Employees:

Full Time:

1

Part Time:

5

Salaries Paid:

\$90,205

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$634.381	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.035	\$670	\$454
Revenue Collected During FY 11:	\$230.801	\$229,354	\$114,958
Expenditures During FY 11:	\$256.873	\$213,573	\$105,876
Per Capita Revenue:	\$377	\$579	\$289
Per Capita Expenditures:	\$419	\$555	\$286
Revenues over (under) Expenditures:	-\$26.072	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	261.62%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$672.036	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.096	\$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:	\$670.199	\$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:	\$683.903	\$293,596	\$50,972
Per Capita Debt:	\$1.116	\$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:	\$1,047,009	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,708	\$2,114	\$837
Revenue Collected During FY 11:	\$249,352	\$200,254	\$87,964
Expenditures During FY 11:	\$184,234	\$193,235	\$93,439
Per Capita Revenue:	\$407	\$547	\$216
Per Capita Expenditures:	\$301	\$537	\$232
Operating Income (loss):	\$65,118	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	582.10%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,072,431	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,749	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Prairie Grove Village**

Unit Code: **063/092/32** County: **MCHENRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,563,851**

Equalized Assessed Valuation: **\$106,961,691**

Population: **1,904**

Employees:

Full Time: **5**

Part Time: **13**

Salaries Paid: **\$468,078**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$618,245	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$325	\$520	\$360
Revenue Collected During FY 11:	\$1,362,339	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,437,378	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$716	\$740	\$584
Per Capita Expenditures:	\$755	\$705	\$560
Revenues over (under) Expenditures:	-\$75,039	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	39.67%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$570,177	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$299	\$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:	\$100,193	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$386,309	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$872.016	\$8,583,251	\$2,594,486
Per Capita Debt:	\$458	\$1,301	\$617
General Obligation Debt over EAV:	0.79%	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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Princeton City**

Unit Code: **006/090/30** County: **BUREAU**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$79,897,553**

Equalized Assessed Valuation: **\$141,094,754**

Population: **7,660**

Employees:

Full Time: **409**

Part Time: **47**

Salaries Paid: **\$20,172,430**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$38,220,812	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$4,990	\$520	\$360
Revenue Collected During FY 11:	\$9,705,916	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10,210,951	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,267	\$740	\$584
Per Capita Expenditures:	\$1,333	\$705	\$560
Revenues over (under) Expenditures:	-\$505,035	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	357.73%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$36,527,150	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$4,769	\$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:	\$1,871,306	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,305,898	\$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:	\$20,932,043	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2,733	\$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:	\$22,822,462	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,979	\$1,428	\$1,096
Revenue Collected During FY 11:	\$15,542,711	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$11,934,279	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$2,029	\$472	\$312
Per Capita Expenditures:	\$1,558	\$426	\$290
Operating Income (loss):	\$3,608,432	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	222.52%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$26,556,175	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,467	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Princeville Village**

Unit Code: **072/075/32** County: **PEORIA**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,068,071**

Equalized Assessed Valuation: **\$25,733,034**

Population: **1,621**

Employees:

Full Time: **5**

Part Time: **2**

Salaries Paid: **\$258,429**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$623,775	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$385	\$520	\$360
Revenue Collected During FY 11:	\$1,184,981	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,122,726	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$731	\$740	\$584
Per Capita Expenditures:	\$693	\$705	\$560
Revenues over (under) Expenditures:	\$62,255	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	58.70%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$659,030	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$407	\$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:	\$796,313	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$137,283	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,389,057	\$8,583,251	\$2,594,486
Per Capita Debt:	\$857	\$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:	\$1,566,554	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$966	\$1,428	\$1,096
Revenue Collected During FY 11:	\$790,065	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$797,719	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$487	\$472	\$312
Per Capita Expenditures:	\$492	\$426	\$290
Operating Income (loss):	-\$7,654	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	198.80%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,585,900	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$978	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Prophetstown City**

Unit Code: **098/045/30** County: **WHITESIDE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,134,210**

Equalized Assessed Valuation: **\$18,440,527**

Population: **2,100**

Employees:

Full Time: **8**

Part Time: **12**

Salaries Paid: **\$385,724**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$271.933	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$129	\$520	\$360
Revenue Collected During FY 11:	\$949.439	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$912.559	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$452	\$740	\$584
Per Capita Expenditures:	\$435	\$705	\$560
Revenues over (under) Expenditures:	\$36.880	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	33.84%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$308.813	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$147	\$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:	\$308.813	\$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:	\$215,798	\$8,583,251	\$2,594,486
Per Capita Debt:	\$103	\$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:	\$27,923	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$13	\$1,428	\$1,096
Revenue Collected During FY 11:	\$362,416	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$321,961	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$173	\$472	\$312
Per Capita Expenditures:	\$153	\$426	\$290
Operating Income (loss):	\$40,455	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	21.24%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$68,378	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$33	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Prospect Heights City**

Unit Code: **016/467/30** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,577,510**

Equalized Assessed Valuation: **\$557,571,070**

Population: **16,256**

Employees:

Full Time: **32**

Part Time: **6**

Salaries Paid: **\$2,998,114**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,481,089	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$399	\$520	\$360
Revenue Collected During FY 11:	\$8,215,949	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7,404,378	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$505	\$740	\$584
Per Capita Expenditures:	\$455	\$705	\$560
Revenues over (under) Expenditures:	\$811,571	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	102.76%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$7,608,411	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$468	\$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:	\$6,346,248	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$4,487,178	\$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:	\$16,039,277	\$8,583,251	\$2,594,486
Per Capita Debt:	\$987	\$1,301	\$617
General Obligation Debt over EAV:	1.38%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$51,578,557	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,173	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,503,648	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,619,196	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$92	\$472	\$312
Per Capita Expenditures:	\$100	\$426	\$290
Operating Income (loss):	-\$115,548	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	3194.98%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$51,732,914	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,182	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pulaski Village**

Unit Code: **077/040/32** County: **PULASKI**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,581,800**

Equalized Assessed Valuation: **\$706,893**

Population: **246**

Employees:

Full Time: **2**

Part Time: **8**

Salaries Paid: **\$49,862**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$55,310	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$225	\$670	\$454
Revenue Collected During FY 11:	\$362,814	\$229,354	\$114,958
Expenditures During FY 11:	\$378,297	\$213,573	\$105,876
Per Capita Revenue:	\$1,475	\$579	\$289
Per Capita Expenditures:	\$1,538	\$555	\$286
Revenues over (under) Expenditures:	-\$15,483	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	12.93%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$48,915	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$199	\$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:	\$6,795	\$43,930	\$
Total Unrestricted Net Assets:	\$42,120	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$83.559	\$293,596	\$50,972
Per Capita Debt:	\$340	\$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:	\$1,300,861	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$5,288	\$2,114	\$837
Revenue Collected During FY 11:	\$95,144	\$200,254	\$87,964
Expenditures During FY 11:	\$133,539	\$193,235	\$93,439
Per Capita Revenue:	\$387	\$547	\$216
Per Capita Expenditures:	\$543	\$537	\$232
Operating Income (loss):	-\$38,395	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	943.34%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,259,732	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$5,121	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Quincy City

Unit Code: 001/070/30 **County:** ADAMS

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$100,164,608

Equalized Assessed Valuation: \$558,987,577

Population: 40,633

Employees:

Full Time: 339

Part Time: 61

Salaries Paid: \$18,825,809

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$10,802,829	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$266	\$408	\$344
Revenue Collected During FY 11:	\$32,640,650	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$25,478,994	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$803	\$966	\$915
Per Capita Expenditures:	\$627	\$910	\$864
Revenues over (under) Expenditures:	\$7,161,656	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	56.23%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$14,327,283	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$353	\$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:	\$10,039,165	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$5,333,646	\$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:	\$33,569,255	\$80,093,952	\$52,112,479
Per Capita Debt:	\$826	\$1,447	\$1,211
General Obligation Debt over EAV:	4.44%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$76,315,041	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,878	\$1,281	\$1,058
Revenue Collected During FY 11:	\$12,110,838	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$11,061,428	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$298	\$347	\$255
Per Capita Expenditures:	\$272	\$343	\$253
Operating Income (loss):	\$1,049,410	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	701.77%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$77,625,929	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,910	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Radom Village**

Unit Code: **095/050/32** County: **WASHINGTON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$418,970**

Equalized Assessed Valuation: **\$1,538,374**

Population: **395**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$18,631**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$139,707	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$354	\$670	\$454
Revenue Collected During FY 11:	\$75,327	\$229,354	\$114,958
Expenditures During FY 11:	\$101,712	\$213,573	\$105,876
Per Capita Revenue:	\$191	\$579	\$289
Per Capita Expenditures:	\$257	\$555	\$286
Revenues over (under) Expenditures:	-\$26,385	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	111.75%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$113,661	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$288	\$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:	\$21,911	\$43,930	\$
Total Unrestricted Net Assets:	\$91,750	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$6,000	\$293,596	\$50,972
Per Capita Debt:	\$15	\$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:	\$186,146	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$471	\$2,114	\$837
Revenue Collected During FY 11:	\$54,335	\$200,254	\$87,964
Expenditures During FY 11:	\$77,939	\$193,235	\$93,439
Per Capita Revenue:	\$138	\$547	\$216
Per Capita Expenditures:	\$197	\$537	\$232
Operating Income (loss):	-\$23,604	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	208.55%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$162,544	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$412	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Raleigh Village**

Unit Code: **082/035/32** County: **SALINE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$106,429**

Equalized Assessed Valuation: **\$1,893,663**

Population: **350**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$25,774**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$442.131	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.263	\$670	\$454
Revenue Collected During FY 11:	\$146.859	\$229,354	\$114,958
Expenditures During FY 11:	\$172.389	\$213,573	\$105,876
Per Capita Revenue:	\$420	\$579	\$289
Per Capita Expenditures:	\$493	\$555	\$286
Revenues over (under) Expenditures:	-\$25.530	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	236.82%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$408.259	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.166	\$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:	\$271.944	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$576,191	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,646	\$2,114	\$837
Revenue Collected During FY 11:	\$54,821	\$200,254	\$87,964
Expenditures During FY 11:	\$56,564	\$193,235	\$93,439
Per Capita Revenue:	\$157	\$547	\$216
Per Capita Expenditures:	\$162	\$537	\$232
Operating Income (loss):	-\$1,743	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1015.57%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$574,448	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,641	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Ramsey Village**

Unit Code: **026/025/32** County: **FAYETTE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,102,575**

Equalized Assessed Valuation: **\$4,418,666**

Population: **1,037**

Employees:

Full Time: **3**

Part Time: **6**

Salaries Paid: **\$181,437**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$327.762	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$316	\$520	\$360
Revenue Collected During FY 11:	\$283.870	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$346.607	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$274	\$740	\$584
Per Capita Expenditures:	\$334	\$705	\$560
Revenues over (under) Expenditures:	-\$62.737	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	76.46%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$265.025	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$256	\$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:	\$116.828	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$143.197	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$505.321	\$8,583,251	\$2,594,486
Per Capita Debt:	\$487	\$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:	\$2,299,661	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,218	\$1,428	\$1,096
Revenue Collected During FY 11:	\$730,351	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$417,256	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$704	\$472	\$312
Per Capita Expenditures:	\$402	\$426	\$290
Operating Income (loss):	\$313,095	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	626.18%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,612,756	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,520	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rankin Village**

Unit Code: **092/080/32** County: **VERMILION**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$327,111**

Equalized Assessed Valuation: **\$3,421,445**

Population: **850**

Employees:

Full Time: **2**

Part Time: **4**

Salaries Paid: **\$64,615**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$151.036	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$178	\$670	\$454
Revenue Collected During FY 11:	\$165.249	\$229,354	\$114,958
Expenditures During FY 11:	\$144.577	\$213,573	\$105,876
Per Capita Revenue:	\$194	\$579	\$289
Per Capita Expenditures:	\$170	\$555	\$286
Revenues over (under) Expenditures:	\$20.672	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	118.77%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$171.708	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$202	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$171.708	\$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:	\$286.257	\$293,596	\$50,972
Per Capita Debt:	\$337	\$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:	\$667,664	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$785	\$2,114	\$837
Revenue Collected During FY 11:	\$128,958	\$200,254	\$87,964
Expenditures During FY 11:	\$164,775	\$193,235	\$93,439
Per Capita Revenue:	\$152	\$547	\$216
Per Capita Expenditures:	\$194	\$537	\$232
Operating Income (loss):	-\$35,817	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	383.46%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$631,847	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$743	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rantoul Village**

Unit Code: **010/080/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,045,852**

Equalized Assessed Valuation: **\$108,914,191**

Population: **11,273**

Employees:

Full Time:	138
Part Time:	314
Salaries Paid:	\$7,226,016

Blended Component Units

Number Submitted = **1**
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,636,741	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$766	\$520	\$360
Revenue Collected During FY 11:	\$10,284,285	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$9,397,732	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$912	\$740	\$584
Per Capita Expenditures:	\$834	\$705	\$560
Revenues over (under) Expenditures:	\$886,553	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	92.17%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$8,661,445	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$768	\$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:	\$5,603,005	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$5,624,751	\$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:	\$15,118,381	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.341	\$1,301	\$617
General Obligation Debt over EAV:	12.89%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$104,126,104	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$9,237	\$1,428	\$1,096
Revenue Collected During FY 11:	\$18,720,425	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$17,649,464	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,661	\$472	\$312
Per Capita Expenditures:	\$1,566	\$426	\$290
Operating Income (loss):	\$1,070,961	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	579.72%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$102,316,856	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$9,076	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rapids City Village**

Unit Code: 081/065/32 County: ROCK ISLAND

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,020,523

Equalized Assessed Valuation: \$23,681,585

Population: 959

Employees:

Full Time: 3

Part Time: 11

Salaries Paid: \$156,983

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$365,916	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$382	\$670	\$454
Revenue Collected During FY 11:	\$399,376	\$229,354	\$114,958
Expenditures During FY 11:	\$385,265	\$213,573	\$105,876
Per Capita Revenue:	\$416	\$579	\$289
Per Capita Expenditures:	\$402	\$555	\$286
Revenues over (under) Expenditures:	\$14,111	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	102.12%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$393,416	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$410	\$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:	\$73,481	\$43,930	\$
Total Unrestricted Net Assets:	\$319,854	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$627.705	\$293,596	\$50,972
Per Capita Debt:	\$655	\$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:	\$2,155,061	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,247	\$2,114	\$837
Revenue Collected During FY 11:	\$419,868	\$200,254	\$87,964
Expenditures During FY 11:	\$471,244	\$193,235	\$93,439
Per Capita Revenue:	\$438	\$547	\$216
Per Capita Expenditures:	\$491	\$537	\$232
Operating Income (loss):	-\$51,376	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	443.57%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,090,296	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,180	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Raritan Village**

Unit Code: **036/040/32** County: **HENDERSON**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$23,600**

Equalized Assessed Valuation: **\$734,475**

Population: **150**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$6,865**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$181,921	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.213	\$670	\$454
Revenue Collected During FY 11:	\$210,008	\$229,354	\$114,958
Expenditures During FY 11:	\$252,425	\$213,573	\$105,876
Per Capita Revenue:	\$1.400	\$579	\$289
Per Capita Expenditures:	\$1.683	\$555	\$286
Revenues over (under) Expenditures:	-\$42,417	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	55.27%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$139,504	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$930	\$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:	\$8,577	\$43,930	\$
Total Unrestricted Net Assets:	\$130,927	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$441,969	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,946	\$2,114	\$837
Revenue Collected During FY 11:	\$24,480	\$200,254	\$87,964
Expenditures During FY 11:	\$25,057	\$193,235	\$93,439
Per Capita Revenue:	\$163	\$547	\$216
Per Capita Expenditures:	\$167	\$537	\$232
Operating Income (loss):	-\$577	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1761.55%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$441,392	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,943	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Raymond Village**

Unit Code: **068/070/32** County: **MONTGOME**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,103,900**

Equalized Assessed Valuation: **\$11,972,661**

Population: **1,006**

Employees:

Full Time: **5**

Part Time: **16**

Salaries Paid: **\$261,893**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$736.597	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$732	\$520	\$360
Revenue Collected During FY 11:	\$366.860	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$284.627	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$365	\$740	\$584
Per Capita Expenditures:	\$283	\$705	\$560
Revenues over (under) Expenditures:	\$82.233	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	275.52%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$784.197	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$780	\$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:	\$784.197	\$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:	\$1,279,822	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,272	\$1,428	\$1,096
Revenue Collected During FY 11:	\$409,796	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$495,243	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$407	\$472	\$312
Per Capita Expenditures:	\$492	\$426	\$290
Operating Income (loss):	-\$85,447	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	248.16%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,229,008	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,222	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Red Bud City**

Unit Code: **079/050/30** County: **RANDOLPH**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,965,275**

Equalized Assessed Valuation: **\$65,960,927**

Population: **3,500**

Employees:

Full Time:	26
Part Time:	38
Salaries Paid:	\$1,356,612

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,540,968	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.012	\$520	\$360
Revenue Collected During FY 11:	\$2,403,505	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,788,066	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$687	\$740	\$584
Per Capita Expenditures:	\$511	\$705	\$560
Revenues over (under) Expenditures:	\$615,439	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	231.83%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,145,314	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,184	\$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:	\$79,317	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,956,067	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,074,677	\$8,583,251	\$2,594,486
Per Capita Debt:	\$307	\$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:	\$12,627,015	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,608	\$1,428	\$1,096
Revenue Collected During FY 11:	\$6,572,913	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$6,592,419	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,878	\$472	\$312
Per Capita Expenditures:	\$1,884	\$426	\$290
Operating Income (loss):	-\$19,506	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	191.41%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$12,618,602	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,605	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Reddick Village**

Unit Code: **046/080/32** County: **KANKAKEE**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$210,800**

Equalized Assessed Valuation: **\$2,313,568**

Population: **250**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$11,417**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$300.729	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.203	\$670	\$454
Revenue Collected During FY 11:	\$90.822	\$229,354	\$114,958
Expenditures During FY 11:	\$61.810	\$213,573	\$105,876
Per Capita Revenue:	\$363	\$579	\$289
Per Capita Expenditures:	\$247	\$555	\$286
Revenues over (under) Expenditures:	\$29.012	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	533.48%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$329.741	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.319	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$329.740	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Redmon Village**

Unit Code: **023/040/32** County: **EDGAR**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$71,150**

Equalized Assessed Valuation: **\$848,693**

Population: **201**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$17,369**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$19,723	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$98	\$670	\$454
Revenue Collected During FY 11:	\$28,402	\$229,354	\$114,958
Expenditures During FY 11:	\$20,195	\$213,573	\$105,876
Per Capita Revenue:	\$141	\$579	\$289
Per Capita Expenditures:	\$100	\$555	\$286
Revenues over (under) Expenditures:	\$8,207	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	140.83%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$28,440	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$141	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$14,489	\$3,233	\$
Total Unreserved Funds:	\$13,951	\$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:	\$4.608	\$293,596	\$50,972
Per Capita Debt:	\$23	\$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:	\$25,300	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$126	\$2,114	\$837
Revenue Collected During FY 11:	\$277,194	\$200,254	\$87,964
Expenditures During FY 11:	\$277,805	\$193,235	\$93,439
Per Capita Revenue:	\$1,379	\$547	\$216
Per Capita Expenditures:	\$1,382	\$537	\$232
Operating Income (loss):	-\$611	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	8.70%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$24,179	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$120	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Reynolds Village**

Unit Code: **081/070/32** County: **ROCK ISLAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$407,536**

Equalized Assessed Valuation: **\$6,591,394**

Population: **508**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$65,480**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$246.396	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$485	\$670	\$454
Revenue Collected During FY 11:	\$128.397	\$229,354	\$114,958
Expenditures During FY 11:	\$183.463	\$213,573	\$105,876
Per Capita Revenue:	\$253	\$579	\$289
Per Capita Expenditures:	\$361	\$555	\$286
Revenues over (under) Expenditures:	-\$55.066	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	104.29%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$191.330	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$377	\$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:	\$191.330	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$921,217	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,813	\$2,114	\$837
Revenue Collected During FY 11:	\$146,930	\$200,254	\$87,964
Expenditures During FY 11:	\$150,720	\$193,235	\$93,439
Per Capita Revenue:	\$289	\$547	\$216
Per Capita Expenditures:	\$297	\$537	\$232
Operating Income (loss):	-\$3,790	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	608.70%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$917,427	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,806	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Richmond Village**

Unit Code: **063/095/32** County: **MCHENRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,796,352**

Equalized Assessed Valuation: **\$58,706,248**

Population: **1,863**

Employees:

Full Time: **7**

Part Time: **35**

Salaries Paid: **\$649,442**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$781,532	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$420	\$520	\$360
Revenue Collected During FY 11:	\$1,434,687	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,733,036	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$770	\$740	\$584
Per Capita Expenditures:	\$930	\$705	\$560
Revenues over (under) Expenditures:	-\$298,349	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	22.73%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$393,835	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$211	\$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:	\$114,849	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$272,141	\$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:	\$7,698,834	\$8,583,251	\$2,594,486
Per Capita Debt:	\$4.132	\$1,301	\$617
General Obligation Debt over EAV:	1.42%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$7,229,387	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,881	\$1,428	\$1,096
Revenue Collected During FY 11:	\$817,029	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,123,367	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$439	\$472	\$312
Per Capita Expenditures:	\$603	\$426	\$290
Operating Income (loss):	-\$306,338	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	628.01%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$7,054,813	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,787	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Richton Park Village**

Unit Code: **016/470/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,222,267**

Equalized Assessed Valuation: **\$168,242,572**

Population: **13,500**

Employees:

Full Time: **75**

Part Time: **97**

Salaries Paid: **\$5,819,924**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3.118.432	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$231	\$520	\$360
Revenue Collected During FY 11:	\$9.823.436	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10.410.165	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$728	\$740	\$584
Per Capita Expenditures:	\$771	\$705	\$560
Revenues over (under) Expenditures:	-\$586.729	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	31.14%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3.242.110	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$240	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2.033.502	\$45,457	\$
Total Unreserved Funds:	\$1.208.608	\$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:	\$5,680,561	\$8,583,251	\$2,594,486
Per Capita Debt:	\$421	\$1,301	\$617
General Obligation Debt over EAV:	2.41%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$9,471,987	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$702	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,998,169	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,594,681	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$296	\$472	\$312
Per Capita Expenditures:	\$266	\$426	\$290
Operating Income (loss):	\$403,488	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	273.71%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$9,838,917	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$729	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Richview Village**

Unit Code: **095/055/32** County: **WASHINGTON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$407,975**

Equalized Assessed Valuation: **\$1,953,255**

Population: **253**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$30,025**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$86,236	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$341	\$670	\$454
Revenue Collected During FY 11:	\$85,900	\$229,354	\$114,958
Expenditures During FY 11:	\$86,972	\$213,573	\$105,876
Per Capita Revenue:	\$340	\$579	\$289
Per Capita Expenditures:	\$344	\$555	\$286
Revenues over (under) Expenditures:	-\$1,072	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	97.92%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$85,164	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$337	\$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:	\$85,164	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$632.000	\$293,596	\$50,972
Per Capita Debt:	\$2.498	\$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:	\$1,906,009	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$7,534	\$2,114	\$837
Revenue Collected During FY 11:	\$141,962	\$200,254	\$87,964
Expenditures During FY 11:	\$195,109	\$193,235	\$93,439
Per Capita Revenue:	\$561	\$547	\$216
Per Capita Expenditures:	\$771	\$537	\$232
Operating Income (loss):	-\$53,147	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	949.65%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,852,862	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$7,324	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ridge Farm Village**

Unit Code: 092/085/32

County: VERMILION

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$638,564

Equalized Assessed Valuation:

\$4,671,468

Population:

912

Employees:

Full Time:

4

Part Time:

20

Salaries Paid:

\$173,305

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$443,122	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$486	\$670	\$454
Revenue Collected During FY 11:	\$322,140	\$229,354	\$114,958
Expenditures During FY 11:	\$277,016	\$213,573	\$105,876
Per Capita Revenue:	\$353	\$579	\$289
Per Capita Expenditures:	\$304	\$555	\$286
Revenues over (under) Expenditures:	\$45,124	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	176.25%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$488,246	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$535	\$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:	\$176,277	\$43,930	\$
Total Unrestricted Net Assets:	\$311,969	\$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:	\$221.841	\$293,596	\$50,972
Per Capita Debt:	\$243	\$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:	\$1,649,679	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,809	\$2,114	\$837
Revenue Collected During FY 11:	\$327,961	\$200,254	\$87,964
Expenditures During FY 11:	\$336,698	\$193,235	\$93,439
Per Capita Revenue:	\$360	\$547	\$216
Per Capita Expenditures:	\$369	\$537	\$232
Operating Income (loss):	-\$8,737	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	487.36%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,640,942	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,799	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ridgway Village**

Unit Code: 030/035/32

County: GALLATIN

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$478,140

Equalized Assessed Valuation:

\$3,857,659

Population:

869

Employees:

Full Time:

5

Part Time:

16

Salaries Paid:

\$180,337

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$239,542	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$276	\$670	\$454
Revenue Collected During FY 11:	\$408,457	\$229,354	\$114,958
Expenditures During FY 11:	\$330,867	\$213,573	\$105,876
Per Capita Revenue:	\$470	\$579	\$289
Per Capita Expenditures:	\$381	\$555	\$286
Revenues over (under) Expenditures:	\$77,590	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	395.10%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1,307,249	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,504	\$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:	\$	\$43,930	\$
Total Unrestricted Net Assets:	\$326,532	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$118,535	\$293,596	\$50,972
Per Capita Debt:	\$136	\$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:	\$927,980	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,068	\$2,114	\$837
Revenue Collected During FY 11:	\$296,572	\$200,254	\$87,964
Expenditures During FY 11:	\$229,639	\$193,235	\$93,439
Per Capita Revenue:	\$341	\$547	\$216
Per Capita Expenditures:	\$264	\$537	\$232
Operating Income (loss):	\$66,933	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	429.16%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$985,513	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,134	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ridott Village**

Unit Code: 089/050/32 County: STEPHENSON

Fiscal Year End: 4/30/2011

Accounting Method: Cash

Appropriation or Budget: \$29,395

Equalized Assessed Valuation: \$942,286

Population: 164

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$3,600

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$141,550	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$863	\$670	\$454
Revenue Collected During FY 11:	\$30,240	\$229,354	\$114,958
Expenditures During FY 11:	\$	\$213,573	\$105,876
Per Capita Revenue:	\$184	\$579	\$289
Per Capita Expenditures:	\$	\$555	\$286
Revenues over (under) Expenditures:	\$30,240	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	0.00%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$171,790	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,048	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$116,859	\$3,233	\$
Total Unreserved Funds:	\$21,565	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ringwood Village**

Unit Code: **063/094/32** County: **MCHENRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,180,100**

Equalized Assessed Valuation: **\$39,370,493**

Population: **820**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$19,176**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$359,954	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$439	\$670	\$454
Revenue Collected During FY 11:	\$680,903	\$229,354	\$114,958
Expenditures During FY 11:	\$632,911	\$213,573	\$105,876
Per Capita Revenue:	\$830	\$579	\$289
Per Capita Expenditures:	\$772	\$555	\$286
Revenues over (under) Expenditures:	\$47,992	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	64.46%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$407,946	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$497	\$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:	\$32,304	\$43,930	\$
Total Unrestricted Net Assets:	\$375,642	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rio Village**

Unit Code: **048/050/32** County: **KNOX**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$141,650**

Equalized Assessed Valuation: **\$1,764,013**

Population: **233**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$9,560**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$268,375	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.152	\$670	\$454
Revenue Collected During FY 11:	\$57,114	\$229,354	\$114,958
Expenditures During FY 11:	\$39,814	\$213,573	\$105,876
Per Capita Revenue:	\$245	\$579	\$289
Per Capita Expenditures:	\$171	\$555	\$286
Revenues over (under) Expenditures:	\$17,300	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	692.41%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$275,675	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.183	\$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:	\$15,207	\$43,930	\$
Total Unrestricted Net Assets:	\$260,468	\$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:	\$56,000	\$293,596	\$50,972
Per Capita Debt:	\$240	\$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:	\$257,635	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,106	\$2,114	\$837
Revenue Collected During FY 11:	\$41,257	\$200,254	\$87,964
Expenditures During FY 11:	\$47,379	\$193,235	\$93,439
Per Capita Revenue:	\$177	\$547	\$216
Per Capita Expenditures:	\$203	\$537	\$232
Operating Income (loss):	-\$6,122	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	551.96%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$261,513	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,122	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ripley Village**

Unit Code: **005/020/32** County: **BROWN**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$64,955**

Equalized Assessed Valuation: **\$268,560**

Population: **86**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$3,255**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$67,446	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$784	\$670	\$454
Revenue Collected During FY 11:	\$68,240	\$229,354	\$114,958
Expenditures During FY 11:	\$84,747	\$213,573	\$105,876
Per Capita Revenue:	\$793	\$579	\$289
Per Capita Expenditures:	\$985	\$555	\$286
Revenues over (under) Expenditures:	-\$16,507	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	60.11%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$50,939	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$592	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$50,939	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **River Forest Village**

Unit Code: **016/480/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$32,457,621**

Equalized Assessed Valuation: **\$708,147,941**

Population: **11,172**

Employees:

Full Time: **70**

Part Time: **11**

Salaries Paid: **\$6,173,662**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5.345.770	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$478	\$520	\$360
Revenue Collected During FY 11:	\$13.341.875	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$12.619.057	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.194	\$740	\$584
Per Capita Expenditures:	\$1.130	\$705	\$560
Revenues over (under) Expenditures:	\$722.818	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	49.77%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6.280.215	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$562	\$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:	\$3.837.090	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$5.921.662	\$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:	\$3,586,265	\$8,583,251	\$2,594,486
Per Capita Debt:	\$321	\$1,301	\$617
General Obligation Debt over EAV:	0.32%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,772,621	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$517	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,555,251	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,618,673	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$229	\$472	\$312
Per Capita Expenditures:	\$234	\$426	\$290
Operating Income (loss):	-\$63,422	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	218.76%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,728,637	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$513	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **River Grove Village**

Unit Code: 016/485/32 County: COOK

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$15,608,581

Equalized Assessed Valuation: \$283,901,684

Population: 10,668

Employees:

Full Time: 47

Part Time: 149

Salaries Paid: \$4,674,234

Blended Component Units

Number Submitted = 1
River Grove Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,311,435	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$498	\$520	\$360
Revenue Collected During FY 11:	\$8,884,861	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10,053,852	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$833	\$740	\$584
Per Capita Expenditures:	\$942	\$705	\$560
Revenues over (under) Expenditures:	-\$1,168,991	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	53.55%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,384,325	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$505	\$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:	\$2,716,835	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$11,590,611	\$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:	\$17,212,562	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.613	\$1,301	\$617
General Obligation Debt over EAV:	5.17%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,372,060	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$316	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,812,553	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,754,450	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$170	\$472	\$312
Per Capita Expenditures:	\$164	\$426	\$290
Operating Income (loss):	\$58,103	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	195.51%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,430,163	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$322	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Riverdale Village**

Unit Code: **016/475/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,397,654**

Equalized Assessed Valuation: **\$131,415,980**

Population: **13,549**

Employees:

Full Time:	89
Part Time:	11
Salaries Paid:	\$5,947,940

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:	\$2,313,591	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$171	\$520	\$360
Revenue Collected During FY 11:	\$11,792,812	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$12,734,276	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$870	\$740	\$584
Per Capita Expenditures:	\$940	\$705	\$560
Revenues over (under) Expenditures:	-\$941,464	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	29.35%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,738,086	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$276	\$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:	\$6,472,985	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$10,027,769	\$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:	\$16,347,562	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.207	\$1,301	\$617
General Obligation Debt over EAV:	1.98%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$7,430,016	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$548	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,458,671	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,305,722	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$255	\$472	\$312
Per Capita Expenditures:	\$318	\$426	\$290
Operating Income (loss):	-\$847,051	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	104.96%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,519,447	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$334	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Riverside Village**

Unit Code: **016/490/32** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,297,668**

Equalized Assessed Valuation: **\$390,236,502**

Population: **8,875**

Employees:

Full Time: **42**

Part Time: **91**

Salaries Paid: **\$4,317,522**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6.389.588	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$720	\$520	\$360
Revenue Collected During FY 11:	\$8.305.365	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7.840.296	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$936	\$740	\$584
Per Capita Expenditures:	\$883	\$705	\$560
Revenues over (under) Expenditures:	\$465.069	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	86.77%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6.803.296	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$767	\$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:	\$1.716.778	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$6.788.197	\$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:	\$9,101,339	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.026	\$1,301	\$617
General Obligation Debt over EAV:	1.38%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$12,817,627	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,444	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,832,360	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,115,929	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$319	\$472	\$312
Per Capita Expenditures:	\$238	\$426	\$290
Operating Income (loss):	\$716,431	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	639.63%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$13,534,058	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,525	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Riverton Village**

Unit Code: **083/095/32** County: **SANGAMON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$972,024**

Equalized Assessed Valuation: **\$37,299,485**

Population: **3,050**

Employees:

Full Time: **24**

Part Time: **3**

Salaries Paid: **\$1,274,849**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$377,577	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$124	\$520	\$360
Revenue Collected During FY 11:	\$1,348,775	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,567,547	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$442	\$740	\$584
Per Capita Expenditures:	\$514	\$705	\$560
Revenues over (under) Expenditures:	-\$218,772	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	49.71%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$779,301	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$256	\$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:	\$780,975	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,140,697	\$8,583,251	\$2,594,486
Per Capita Debt:	\$374	\$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:	\$6,394,248	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,096	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,023,846	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,565,354	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,647	\$472	\$312
Per Capita Expenditures:	\$1,497	\$426	\$290
Operating Income (loss):	\$458,492	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	136.51%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,232,244	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,043	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Riverwoods Village**

Unit Code: **049/155/32** County: **LAKE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$15,457,600**

Equalized Assessed Valuation: **\$373,536,851**

Population: **4,000**

Employees:

Full Time: **13**

Part Time: **11**

Salaries Paid: **\$1,213,517**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$12,911,031	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$3.228	\$520	\$360
Revenue Collected During FY 11:	\$2,919,981	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,432,830	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$730	\$740	\$584
Per Capita Expenditures:	\$1.108	\$705	\$560
Revenues over (under) Expenditures:	-\$1,512,849	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	257.13%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$11,398,182	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$2.850	\$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:	\$640,262	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$10,833,779	\$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:	\$303.795	\$8,583,251	\$2,594,486
Per Capita Debt:	\$76	\$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:	\$13,613,296	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,403	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,148,993	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,156,765	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$287	\$472	\$312
Per Capita Expenditures:	\$289	\$426	\$290
Operating Income (loss):	-\$7,772	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1176.17%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$13,605,524	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,401	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Roanoke Village**

Unit Code: **102/060/32** County: **WOODFORD**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,386,500**

Equalized Assessed Valuation: **\$32,049,510**

Population: **2,028**

Employees:

Full Time: **5**

Part Time: **50**

Salaries Paid: **\$268,486**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,657,398	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$817	\$520	\$360
Revenue Collected During FY 11:	\$898,883	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$831,934	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$443	\$740	\$584
Per Capita Expenditures:	\$410	\$705	\$560
Revenues over (under) Expenditures:	\$66,949	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	205.69%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,711,191	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$844	\$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:	\$12,848	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,817,260	\$837,156	\$690,850



FISCAL YEAR 2011

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:	\$2,326,901	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,147	\$1,428	\$1,096
Revenue Collected During FY 11:	\$472,304	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$405,550	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$233	\$472	\$312
Per Capita Expenditures:	\$200	\$426	\$290
Operating Income (loss):	\$66,754	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	593.47%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,406,811	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,187	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Roberts Village**

Unit Code: **027/045/32** County: **FORD**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$386,360**

Equalized Assessed Valuation: **\$2,927,937**

Population: **376**

Employees:

Full Time: **1**

Part Time: **13**

Salaries Paid: **\$36,706**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$165.617	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$440	\$670	\$454
Revenue Collected During FY 11:	\$168.433	\$229,354	\$114,958
Expenditures During FY 11:	\$146.515	\$213,573	\$105,876
Per Capita Revenue:	\$448	\$579	\$289
Per Capita Expenditures:	\$390	\$555	\$286
Revenues over (under) Expenditures:	\$21.918	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	128.00%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$187.535	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$499	\$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:	\$16.319	\$43,930	\$
Total Unrestricted Net Assets:	\$171.216	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$35,592	\$293,596	\$50,972
Per Capita Debt:	\$95	\$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:	\$3,158	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$8	\$2,114	\$837
Revenue Collected During FY 11:	\$74,582	\$200,254	\$87,964
Expenditures During FY 11:	\$90,409	\$193,235	\$93,439
Per Capita Revenue:	\$198	\$547	\$216
Per Capita Expenditures:	\$240	\$537	\$232
Operating Income (loss):	-\$15,827	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	-14.01%	415.04%	333.91%
Ending Retained Earnings for FY 11:	-\$12,669	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	-\$34	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Robinson City**

Unit Code: **017/030/30** County: **CRAWFORD**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,657,608**

Equalized Assessed Valuation: **\$64,426,512**

Population: **7,713**

Employees:

Full Time: **42**

Part Time: **116**

Salaries Paid: **\$2,233,014**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,736,007	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$225	\$520	\$360
Revenue Collected During FY 11:	\$3,967,832	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,745,171	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$514	\$740	\$584
Per Capita Expenditures:	\$486	\$705	\$560
Revenues over (under) Expenditures:	\$222,661	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	53.14%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,990,209	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$258	\$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:	\$903,679	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$254,858	\$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:	\$7.327.442	\$8,583,251	\$2,594,486
Per Capita Debt:	\$950	\$1,301	\$617
General Obligation Debt over EAV:	11.22%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,362,954	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$825	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,224,069	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,065,519	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$159	\$472	\$312
Per Capita Expenditures:	\$138	\$426	\$290
Operating Income (loss):	\$158,550	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	612.05%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,521,504	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$846	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rochelle City**

Unit Code: **071/055/30** County: **OGLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$59,061,469**

Equalized Assessed Valuation: **\$201,886,652**

Population: **9,574**

Employees:

Full Time: **119**

Part Time: **36**

Salaries Paid: **\$7,403,374**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,723,873	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$598	\$520	\$360
Revenue Collected During FY 11:	\$8,471,936	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10,771,180	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$885	\$740	\$584
Per Capita Expenditures:	\$1,125	\$705	\$560
Revenues over (under) Expenditures:	-\$2,299,244	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	59.14%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6,369,612	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$665	\$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:	\$3,136,885	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$904,527	\$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:	\$26,681,270	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2,787	\$1,301	\$617
General Obligation Debt over EAV:	3.84%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$70,146,662	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$7,327	\$1,428	\$1,096
Revenue Collected During FY 11:	\$32,244,586	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$26,931,184	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$3,368	\$472	\$312
Per Capita Expenditures:	\$2,813	\$426	\$290
Operating Income (loss):	\$5,313,402	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	282.82%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$76,165,985	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$7,956	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rock City Village**

Unit Code: **089/055/32** County: **STEPHENSON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$63,650**

Equalized Assessed Valuation: **\$3,826,597**

Population: **320**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$14,201**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$204.193	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$638	\$670	\$454
Revenue Collected During FY 11:	\$186.373	\$229,354	\$114,958
Expenditures During FY 11:	\$179.629	\$213,573	\$105,876
Per Capita Revenue:	\$582	\$579	\$289
Per Capita Expenditures:	\$561	\$555	\$286
Revenues over (under) Expenditures:	\$6.744	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	116.71%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$209.647	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$655	\$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:	\$12.496	\$43,930	\$
Total Unrestricted Net Assets:	\$197.151	\$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:	\$619,505	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,936	\$2,114	\$837
Revenue Collected During FY 11:	\$76,327	\$200,254	\$87,964
Expenditures During FY 11:	\$82,354	\$193,235	\$93,439
Per Capita Revenue:	\$239	\$547	\$216
Per Capita Expenditures:	\$257	\$537	\$232
Operating Income (loss):	-\$6,027	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	746.49%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$614,768	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,921	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rock Falls City**

Unit Code: **098/050/30** County: **WHITESIDE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$50,114,671**

Equalized Assessed Valuation: **\$79,317,992**

Population: **9,268**

Employees:

Full Time: **81**

Part Time: **14**

Salaries Paid: **\$4,180,073**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,784,576	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$193	\$520	\$360
Revenue Collected During FY 11:	\$6,405,617	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6,422,349	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$691	\$740	\$584
Per Capita Expenditures:	\$693	\$705	\$560
Revenues over (under) Expenditures:	-\$16,732	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	30.14%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,935,860	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$209	\$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:	\$419,974	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,288,786	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$20,815,571	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.246	\$1,301	\$617
General Obligation Debt over EAV:	3.12%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$40,354,698	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$4,354	\$1,428	\$1,096
Revenue Collected During FY 11:	\$13,867,105	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$11,963,635	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,496	\$472	\$312
Per Capita Expenditures:	\$1,291	\$426	\$290
Operating Income (loss):	\$1,903,470	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	351.32%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$42,030,172	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,535	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Rock Island City**

Unit Code: **081/075/30** County: **ROCK ISLAN**

Fiscal Year End: **3/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$126,270,033**

Equalized Assessed Valuation: **\$475,069,248**

Population: **39,018**

Employees:

Full Time: **460**

Part Time:

Salaries Paid: **\$23,401,595**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$23,517,832	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$603	\$408	\$344
Revenue Collected During FY 11:	\$50,479,346	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$46,498,962	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,294	\$966	\$915
Per Capita Expenditures:	\$1,192	\$910	\$864
Revenues over (under) Expenditures:	\$3,980,384	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	48.41%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$22,508,792	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$577	\$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:	\$7,719,598	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$25,027,339	\$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:	\$47,266,690	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1,211	\$1,447	\$1,211
General Obligation Debt over EAV:	8.34%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$39,464,089	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,011	\$1,281	\$1,058
Revenue Collected During FY 11:	\$20,927,759	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$17,116,707	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$536	\$347	\$255
Per Capita Expenditures:	\$439	\$343	\$253
Operating Income (loss):	\$3,811,052	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	254.37%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$43,539,459	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,116	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rockbridge Village**

Unit Code: **031/035/32** County: **GREENE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$99,645**

Equalized Assessed Valuation: **\$1,196,973**

Population: **176**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$12,330**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$265.992	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.511	\$670	\$454
Revenue Collected During FY 11:	\$68.386	\$229,354	\$114,958
Expenditures During FY 11:	\$105.958	\$213,573	\$105,876
Per Capita Revenue:	\$389	\$579	\$289
Per Capita Expenditures:	\$602	\$555	\$286
Revenues over (under) Expenditures:	-\$37.572	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	221.24%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$234.420	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.332	\$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:	\$234.420	\$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:	\$545.208	\$293,596	\$50,972
Per Capita Debt:	\$3.098	\$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:	\$382,216	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,172	\$2,114	\$837
Revenue Collected During FY 11:	\$2,185,514	\$200,254	\$87,964
Expenditures During FY 11:	\$66,991	\$193,235	\$93,439
Per Capita Revenue:	\$12,418	\$547	\$216
Per Capita Expenditures:	\$381	\$537	\$232
Operating Income (loss):	\$2,118,523	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	3723.99%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,494,739	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$14,175	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rockdale Village**

Unit Code: **099/105/32** County: **WILL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,716,700**

Equalized Assessed Valuation: **\$50,237,302**

Population: **1,978**

Employees:

Full Time: **11**

Part Time: **13**

Salaries Paid: **\$539,392**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,565,507	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$791	\$520	\$360
Revenue Collected During FY 11:	\$1,560,330	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,336,318	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$789	\$740	\$584
Per Capita Expenditures:	\$676	\$705	\$560
Revenues over (under) Expenditures:	\$224,012	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	133.91%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,789,519	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$905	\$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:	\$1,896,830	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$6,319,660	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,195	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,256,469	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,548,353	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$635	\$472	\$312
Per Capita Expenditures:	\$783	\$426	\$290
Operating Income (loss):	-\$291,884	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	389.30%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,027,776	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,047	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Rockford City**

Unit Code: **101/035/30** County: **WINNEBAGO**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$361,043,328**

Equalized Assessed Valuation: **\$1,891,533,215**

Population: **152,871**

Employees:

Full Time: **1,103**

Part Time: **50**

Salaries Paid: **\$73,391,211**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$37,581,474	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$246	\$408	\$344
Revenue Collected During FY 11:	\$169,275,912	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$150,500,703	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1.107	\$966	\$915
Per Capita Expenditures:	\$984	\$910	\$864
Revenues over (under) Expenditures:	\$18,775,209	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	31.21%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$46,975,574	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$307	\$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:	\$34,086,476	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$17,342,442	\$4,803,365	\$9,476,133



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$188,272,132	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.232	\$1,447	\$1,211
General Obligation Debt over EAV:	1.11%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$141,771,387	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$927	\$1,281	\$1,058
Revenue Collected During FY 11:	\$27,656,549	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$23,147,665	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$181	\$347	\$255
Per Capita Expenditures:	\$151	\$343	\$253
Operating Income (loss):	\$4,508,884	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	630.22%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$145,880,271	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$954	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rockton Village**

Unit Code: **101/040/32** County: **WINNEBAGO**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,474,296**

Equalized Assessed Valuation: **\$151,053,796**

Population: **7,685**

Employees:

Full Time: **32**

Part Time: **15**

Salaries Paid: **\$1,458,030**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,159,931	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$151	\$520	\$360
Revenue Collected During FY 11:	\$4,518,559	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,583,727	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$588	\$740	\$584
Per Capita Expenditures:	\$596	\$705	\$560
Revenues over (under) Expenditures:	-\$65,168	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	21.39%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$980,291	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$128	\$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:	\$272,913	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$592,082	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,850,335	\$8,583,251	\$2,594,486
Per Capita Debt:	\$761	\$1,301	\$617
General Obligation Debt over EAV:	2.78%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,229,919	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$290	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,049,484	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,005,144	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$137	\$472	\$312
Per Capita Expenditures:	\$131	\$426	\$290
Operating Income (loss):	\$44,340	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	262.21%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,635,571	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$343	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rockwood Village**

Unit Code: 079/055/32

County: RANDOLPH

Fiscal Year End:

12/31/2011

Accounting Method:

Cash

Appropriation or Budget:

\$13,720

Equalized Assessed Valuation:

\$232,147

Population:

500

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$2,100

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$98,725	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$197	\$670	\$454
Revenue Collected During FY 11:	\$13.607	\$229,354	\$114,958
Expenditures During FY 11:	\$25.135	\$213,573	\$105,876
Per Capita Revenue:	\$27	\$579	\$289
Per Capita Expenditures:	\$50	\$555	\$286
Revenues over (under) Expenditures:	-\$11.528	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	346.91%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$87.197	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$174	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$87.197	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rolling Meadows City**

Unit Code: **016/500/30** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$63,335,485**

Equalized Assessed Valuation: **\$1,003,838,180**

Population: **24,099**

Employees:

Full Time:	153
Part Time:	22
Salaries Paid:	\$16,422,896

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:	\$1,652,515	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$69	\$520	\$360
Revenue Collected During FY 11:	\$27,684,930	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$26,002,664	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,149	\$740	\$584
Per Capita Expenditures:	\$1,079	\$705	\$560
Revenues over (under) Expenditures:	\$1,682,266	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	13.79%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,586,453	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$149	\$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:	\$2,767,336	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$7,515,610	\$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:	\$31.183.658	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.294	\$1,301	\$617
General Obligation Debt over EAV:	1.96%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$10,181,341	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$422	\$1,428	\$1,096
Revenue Collected During FY 11:	\$10,242,228	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$9,032,210	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$425	\$472	\$312
Per Capita Expenditures:	\$375	\$426	\$290
Operating Income (loss):	\$1,210,018	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	126.12%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$11,391,359	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$473	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Romeoville Village**

Unit Code: **099/107/32** County: **WILL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$98,282,250**

Equalized Assessed Valuation: **\$1,276,684,761**

Population: **39,680**

Employees:

Full Time: **219**

Part Time: **172**

Salaries Paid: **\$18,722,136**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9,607,120	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$242	\$408	\$344
Revenue Collected During FY 11:	\$42,996,481	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$37,720,008	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,084	\$966	\$915
Per Capita Expenditures:	\$951	\$910	\$864
Revenues over (under) Expenditures:	\$5,276,473	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	35.04%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$13,215,382	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$333	\$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:	\$12,901,961	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$5,802,877	\$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:	\$134,124,853	\$80,093,952	\$52,112,479
Per Capita Debt:	\$3.380	\$1,447	\$1,211
General Obligation Debt over EAV:	8.12%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$100,205,398	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$2,525	\$1,281	\$1,058
Revenue Collected During FY 11:	\$16,122,635	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$15,623,988	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$406	\$347	\$255
Per Capita Expenditures:	\$394	\$343	\$253
Operating Income (loss):	\$498,647	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	654.99%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$102,335,368	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$2,579	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Roodhouse City**

Unit Code: **031/040/30** County: **GREENE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,540,936**

Equalized Assessed Valuation: **\$8,977,846**

Population: **1,814**

Employees:

Full Time: **23**

Part Time: **22**

Salaries Paid: **\$1,003,378**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$382,546	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$211	\$520	\$360
Revenue Collected During FY 11:	\$887,514	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$951,393	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$489	\$740	\$584
Per Capita Expenditures:	\$524	\$705	\$560
Revenues over (under) Expenditures:	-\$63,879	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	32.57%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$309,900	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$171	\$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:	\$309,900	\$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:	\$356,494	\$8,583,251	\$2,594,486
Per Capita Debt:	\$197	\$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:	\$3,856,697	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,126	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,730,278	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,982,862	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,505	\$472	\$312
Per Capita Expenditures:	\$1,644	\$426	\$290
Operating Income (loss):	-\$252,584	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	121.12%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,612,880	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,992	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Roscoe Village**

Unit Code: 101/045/32 County: WINNEBAGO

Fiscal Year End: 12/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,254,600

Equalized Assessed Valuation: \$222,256,703

Population: 10,785

Employees:

Full Time: 25

Part Time: 49

Salaries Paid: \$1,441,470

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,073,394	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$378	\$520	\$360
Revenue Collected During FY 11:	\$4,617,443	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,671,740	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$428	\$740	\$584
Per Capita Expenditures:	\$433	\$705	\$560
Revenues over (under) Expenditures:	-\$54,297	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	71.05%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,319,097	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$308	\$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:	\$1,751,544	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$317,502	\$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:	\$3,850,923	\$8,583,251	\$2,594,486
Per Capita Debt:	\$357	\$1,301	\$617
General Obligation Debt over EAV:	0.05%	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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rose Hill Village**

Unit Code: **040/020/32** County: **JASPER**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$14,000**

Equalized Assessed Valuation: **\$476,850**

Population: **80**

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:	\$194.837	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$2.435	\$670	\$454
Revenue Collected During FY 11:	\$18.665	\$229,354	\$114,958
Expenditures During FY 11:	\$7.121	\$213,573	\$105,876
Per Capita Revenue:	\$233	\$579	\$289
Per Capita Expenditures:	\$89	\$555	\$286
Revenues over (under) Expenditures:	\$11.544	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	2898.20%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$206.381	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$2.580	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$207.961	\$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 YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Roselle Village**

Unit Code: **022/095/32** County: **DUPAGE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,322,758**

Equalized Assessed Valuation: **\$799,354,060**

Population: **22,763**

Employees:

Full Time:	96
Part Time:	43
Salaries Paid:	\$8,440,070

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,405.872	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$150	\$520	\$360
Revenue Collected During FY 11:	\$14,259.129	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$13,778.246	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$626	\$740	\$584
Per Capita Expenditures:	\$605	\$705	\$560
Revenues over (under) Expenditures:	\$480.883	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	28.23%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,890.130	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$171	\$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:	\$2,264.133	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,421.708	\$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:	\$17,292,024	\$8,583,251	\$2,594,486
Per Capita Debt:	\$760	\$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:	\$15,677,521	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$689	\$1,428	\$1,096
Revenue Collected During FY 11:	\$6,919,785	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$7,154,047	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$304	\$472	\$312
Per Capita Expenditures:	\$314	\$426	\$290
Operating Income (loss):	-\$234,262	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	213.79%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$15,294,407	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$672	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rosemont Village**

Unit Code: **016/505/32** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$191,672,781**

Equalized Assessed Valuation: **\$777,706,525**

Population: **4,200**

Employees:

Full Time:	208
Part Time:	421
Salaries Paid:	\$20,149,088

Blended Component Units

Number Submitted = 4

Public Safety Officers' Pension Fund

Rosemont Convention Bureau

Village of Rosemont Business Development Com

Village of Rosemont Museum Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$56,780,773	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$13.519	\$520	\$360
Revenue Collected During FY 11:	\$61,311,506	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$34,221,825	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$14.598	\$740	\$584
Per Capita Expenditures:	\$8.148	\$705	\$560
Revenues over (under) Expenditures:	\$27,089,681	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	224.08%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$76,682,976	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$18.258	\$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:	\$70,611,490	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$236,971,659	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$372,288,123	\$8,583,251	\$2,594,486
Per Capita Debt:	\$88.640	\$1,301	\$617
General Obligation Debt over EAV:	35.76%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$199,853,881	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$47,584	\$1,428	\$1,096
Revenue Collected During FY 11:	\$47,491,029	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$50,503,513	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$11,307	\$472	\$312
Per Capita Expenditures:	\$12,025	\$426	\$290
Operating Income (loss):	-\$3,012,484	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	437.47%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$220,937,212	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$52,604	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Roseville Village**

Unit Code: **094/030/32** County: **WARREN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,080,894**

Equalized Assessed Valuation: **\$8,136,535**

Population: **1,083**

Employees:

Full Time: **2**

Part Time: **12**

Salaries Paid: **\$107,628**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$565,241	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$522	\$520	\$360
Revenue Collected During FY 11:	\$272,026	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$278,096	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$251	\$740	\$584
Per Capita Expenditures:	\$257	\$705	\$560
Revenues over (under) Expenditures:	-\$6,070	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	200.39%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$557,276	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$515	\$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:	\$399,308	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$157,968	\$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:	\$394.150	\$8,583,251	\$2,594,486
Per Capita Debt:	\$364	\$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:	\$1,682,122	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,553	\$1,428	\$1,096
Revenue Collected During FY 11:	\$292,509	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$281,888	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$270	\$472	\$312
Per Capita Expenditures:	\$260	\$426	\$290
Operating Income (loss):	\$10,621	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	601.17%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,694,638	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,565	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rosiclare City**

Unit Code: **035/020/30** County: **HARDIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$844,214**

Equalized Assessed Valuation: **\$5,282,878**

Population: **1,150**

Employees:

Full Time: **4**

Part Time: **5**

Salaries Paid: **\$182,677**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$165.472	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$144	\$520	\$360
Revenue Collected During FY 11:	\$384.390	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$374.415	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$334	\$740	\$584
Per Capita Expenditures:	\$326	\$705	\$560
Revenues over (under) Expenditures:	\$9.975	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	57.52%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$215.379	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$187	\$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:	\$71.405	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$168.574	\$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:	\$383.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$333	\$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:	\$590,394	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$513	\$1,428	\$1,096
Revenue Collected During FY 11:	\$397,210	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$394,394	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$345	\$472	\$312
Per Capita Expenditures:	\$343	\$426	\$290
Operating Income (loss):	\$2,816	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	140.29%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$553,278	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$481	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rossville Village**

Unit Code: **092/090/32** County: **VERMILION**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,972,235**

Equalized Assessed Valuation: **\$7,729,967**

Population: **1,153**

Employees:

Full Time: **6**

Part Time: **15**

Salaries Paid: **\$263,964**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$235.696	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	-\$204	\$520	\$360
Revenue Collected During FY 11:	\$548.736	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$448.083	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$476	\$740	\$584
Per Capita Expenditures:	\$389	\$705	\$560
Revenues over (under) Expenditures:	\$100.653	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-30.14%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$135.043	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$117	\$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:	\$112.148	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$220.645	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$414.726	\$8,583,251	\$2,594,486
Per Capita Debt:	\$360	\$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:	\$3,229,366	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,801	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,240,626	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,064,521	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,076	\$472	\$312
Per Capita Expenditures:	\$923	\$426	\$290
Operating Income (loss):	\$176,105	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	319.91%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,405,471	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,954	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Round Lake Village**

Unit Code: **049/160/32** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$15,676,401**

Equalized Assessed Valuation: **\$363,428,091**

Population: **18,289**

Employees:

Full Time: **48**

Part Time: **3**

Salaries Paid: **\$3,166,657**

Blended Component Units

Number Submitted = **1**
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,627,651	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$253	\$520	\$360
Revenue Collected During FY 11:	\$7,540,809	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6,652,962	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$412	\$740	\$584
Per Capita Expenditures:	\$364	\$705	\$560
Revenues over (under) Expenditures:	\$887,847	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	77.27%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,140,498	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$281	\$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:	\$2,513,840	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,523,457	\$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:	\$16,479,322	\$8,583,251	\$2,594,486
Per Capita Debt:	\$901	\$1,301	\$617
General Obligation Debt over EAV:	1.25%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$41,642,716	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,277	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,602,581	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,666,071	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$197	\$472	\$312
Per Capita Expenditures:	\$255	\$426	\$290
Operating Income (loss):	-\$1,063,490	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	869.67%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$40,579,226	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,219	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Round Lake Beach Village**

Unit Code: **049/165/32** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$40,934,258**

Equalized Assessed Valuation: **\$443,957,354**

Population: **28,175**

Employees:

Full Time:	86
Part Time:	18
Salaries Paid:	\$5,867,640

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,979,676	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$248	\$408	\$344
Revenue Collected During FY 11:	\$13,605,396	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$13,395,251	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$483	\$966	\$915
Per Capita Expenditures:	\$475	\$910	\$864
Revenues over (under) Expenditures:	\$210,145	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	49.58%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$6,641,425	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$236	\$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:	\$12,818,895	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$1,573,390	\$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:	\$27,357,341	\$80,093,952	\$52,112,479
Per Capita Debt:	\$971	\$1,447	\$1,211
General Obligation Debt over EAV:	4.49%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$14,276,954	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$507	\$1,281	\$1,058
Revenue Collected During FY 11:	\$6,180,631	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$6,458,082	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$219	\$347	\$255
Per Capita Expenditures:	\$229	\$343	\$253
Operating Income (loss):	-\$277,451	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	244.04%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$15,760,390	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$559	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Round Lake Heights Village**

Unit Code: **049/170/32** County: **LAKE**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,622,075**

Equalized Assessed Valuation: **\$45,882,197**

Population: **2,676**

Employees:

Full Time: **9**

Part Time: **3**

Salaries Paid: **\$524,495**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,003,941	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$375	\$520	\$360
Revenue Collected During FY 11:	\$1,120,409	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,123,875	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$419	\$740	\$584
Per Capita Expenditures:	\$420	\$705	\$560
Revenues over (under) Expenditures:	-\$3,466	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	89.02%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,000,475	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$374	\$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:	\$174,000	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$818,700	\$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:	\$259.803	\$8,583,251	\$2,594,486
Per Capita Debt:	\$97	\$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:	\$2,913,730	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,089	\$1,428	\$1,096
Revenue Collected During FY 11:	\$650,441	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$725,375	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$243	\$472	\$312
Per Capita Expenditures:	\$271	\$426	\$290
Operating Income (loss):	-\$74,934	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	408.08%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,960,126	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,106	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Roxana Village**

Unit Code: **057/100/32** County: **MADISON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$19,196,352**

Equalized Assessed Valuation: **\$90,849,297**

Population: **1,547**

Employees:

Full Time: **24**

Part Time: **7**

Salaries Paid: **\$1,660,114**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5.889.895	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$3.807	\$520	\$360
Revenue Collected During FY 11:	\$4.180.959	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3.134.771	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$2.703	\$740	\$584
Per Capita Expenditures:	\$2.026	\$705	\$560
Revenues over (under) Expenditures:	\$1.046.188	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	206.36%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$6.468.948	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$4.182	\$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:	\$6.767.899	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$187.500	\$8,583,251	\$2,594,486
Per Capita Debt:	\$121	\$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:	\$3,372,579	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,180	\$1,428	\$1,096
Revenue Collected During FY 11:	\$842,134	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$804,921	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$544	\$472	\$312
Per Capita Expenditures:	\$520	\$426	\$290
Operating Income (loss):	\$37,213	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	423.62%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,409,792	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,204	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Royal Village**

Unit Code: 010/085/32 County: CHAMPAIGN

Fiscal Year End: 3/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$68,900

Equalized Assessed Valuation: \$6,293,115

Population: 279

Employees:

Full Time:

Part Time: 4

Salaries Paid: \$12,048

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$111.652	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$400	\$670	\$454
Revenue Collected During FY 11:	\$55.857	\$229,354	\$114,958
Expenditures During FY 11:	\$62.445	\$213,573	\$105,876
Per Capita Revenue:	\$200	\$579	\$289
Per Capita Expenditures:	\$224	\$555	\$286
Revenues over (under) Expenditures:	-\$6.588	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	168.25%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$105.064	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$377	\$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:	\$10.587	\$43,930	\$
Total Unrestricted Net Assets:	\$94.477	\$145,523	\$100,546



FISCAL YEAR 2011

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:	\$61,591	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$221	\$2,114	\$837
Revenue Collected During FY 11:	\$28,455	\$200,254	\$87,964
Expenditures During FY 11:	\$33,440	\$193,235	\$93,439
Per Capita Revenue:	\$102	\$547	\$216
Per Capita Expenditures:	\$120	\$537	\$232
Operating Income (loss):	-\$4,985	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	169.28%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$56,606	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$203	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Royal Lakes Village**

Unit Code: **056/092/32** County: **MACOUPIN**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$300,000**

Equalized Assessed Valuation: **\$600,791**

Population: **260**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$17,578**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,790	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$18	\$670	\$454
Revenue Collected During FY 11:	\$64,276	\$229,354	\$114,958
Expenditures During FY 11:	\$61,469	\$213,573	\$105,876
Per Capita Revenue:	\$247	\$579	\$289
Per Capita Expenditures:	\$236	\$555	\$286
Revenues over (under) Expenditures:	\$2,807	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	12.36%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$7,597	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$29	\$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:	\$7,597	\$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:	\$232.500	\$293,596	\$50,972
Per Capita Debt:	\$894	\$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:	\$1,730,453	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$6,656	\$2,114	\$837
Revenue Collected During FY 11:	\$86,802	\$200,254	\$87,964
Expenditures During FY 11:	\$144,561	\$193,235	\$93,439
Per Capita Revenue:	\$334	\$547	\$216
Per Capita Expenditures:	\$556	\$537	\$232
Operating Income (loss):	-\$57,759	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1157.09%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,672,694	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$6,433	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Royalton Village**

Unit Code: **028/045/32** County: **FRANKLIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$714,442**

Equalized Assessed Valuation: **\$4,925,244**

Population: **1,151**

Employees:

Full Time: **5**

Part Time: **13**

Salaries Paid: **\$170,515**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$514.610	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$447	\$520	\$360
Revenue Collected During FY 11:	\$478.072	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$367.618	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$415	\$740	\$584
Per Capita Expenditures:	\$319	\$705	\$560
Revenues over (under) Expenditures:	\$110.454	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	170.03%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$625.064	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$543	\$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:	\$85.061	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$126.869	\$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:	\$248.603	\$8,583,251	\$2,594,486
Per Capita Debt:	\$216	\$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:	\$1,931,889	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,678	\$1,428	\$1,096
Revenue Collected During FY 11:	\$351,676	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$346,824	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$306	\$472	\$312
Per Capita Expenditures:	\$301	\$426	\$290
Operating Income (loss):	\$4,852	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	558.42%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,936,741	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,683	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ruma Village**

Unit Code: 079/060/32

County: RANDOLPH

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$354,243

Equalized Assessed Valuation:

\$3,546,259

Population:

330

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$71,954

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$144.680	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$438	\$670	\$454
Revenue Collected During FY 11:	\$183.350	\$229,354	\$114,958
Expenditures During FY 11:	\$132.880	\$213,573	\$105,876
Per Capita Revenue:	\$556	\$579	\$289
Per Capita Expenditures:	\$403	\$555	\$286
Revenues over (under) Expenditures:	\$50.470	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	120.88%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$160.629	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$487	\$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:	\$20.427	\$43,930	\$
Total Unrestricted Net Assets:	\$160.629	\$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:	\$150.000	\$293,596	\$50,972
Per Capita Debt:	\$455	\$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:	\$867,811	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,630	\$2,114	\$837
Revenue Collected During FY 11:	\$116,552	\$200,254	\$87,964
Expenditures During FY 11:	\$138,246	\$193,235	\$93,439
Per Capita Revenue:	\$353	\$547	\$216
Per Capita Expenditures:	\$419	\$537	\$232
Operating Income (loss):	-\$21,694	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	612.04%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$846,117	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,564	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Rushville City**

Unit Code: **084/025/30** County: **SCHUYLER**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,216,857**

Equalized Assessed Valuation: **\$26,144,058**

Population: **3,200**

Employees:

Full Time: **23**

Part Time: **20**

Salaries Paid: **\$838,896**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,840,918	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$575	\$520	\$360
Revenue Collected During FY 11:	\$1,763,922	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,514,676	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$551	\$740	\$584
Per Capita Expenditures:	\$473	\$705	\$560
Revenues over (under) Expenditures:	\$249,246	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	168.21%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,547,905	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$796	\$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:	\$1,400,530	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,147,375	\$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:	\$2,725,188	\$8,583,251	\$2,594,486
Per Capita Debt:	\$852	\$1,301	\$617
General Obligation Debt over EAV:	1.91%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,214,554	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,942	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,223,582	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,294,872	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$382	\$472	\$312
Per Capita Expenditures:	\$405	\$426	\$290
Operating Income (loss):	-\$71,290	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	477.69%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$6,185,523	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,933	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Russellville Village**

Unit Code: **051/025/32** County: **LAWRENCE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$16,234**

Equalized Assessed Valuation: **\$266,803**

Population: **119**

Employees:

Full Time: **9**

Part Time:

Salaries Paid: **\$4,220**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$24,289	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$204	\$670	\$454
Revenue Collected During FY 11:	\$15,472	\$229,354	\$114,958
Expenditures During FY 11:	\$16,234	\$213,573	\$105,876
Per Capita Revenue:	\$130	\$579	\$289
Per Capita Expenditures:	\$136	\$555	\$286
Revenues over (under) Expenditures:	-\$762	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	144.92%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$23,527	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$198	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$17,559	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rutland Village**

Unit Code: **050/095/32** County: **LASALLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$379,275**

Equalized Assessed Valuation: **\$2,176,118**

Population: **354**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$19,925**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$271.019	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$766	\$670	\$454
Revenue Collected During FY 11:	\$88.699	\$229,354	\$114,958
Expenditures During FY 11:	\$109.222	\$213,573	\$105,876
Per Capita Revenue:	\$251	\$579	\$289
Per Capita Expenditures:	\$309	\$555	\$286
Revenues over (under) Expenditures:	-\$20.523	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	229.78%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$250.970	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$709	\$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:	\$46.152	\$43,930	\$
Total Unrestricted Net Assets:	\$204.818	\$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:	\$134.824	\$293,596	\$50,972
Per Capita Debt:	\$381	\$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:	\$436,745	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,234	\$2,114	\$837
Revenue Collected During FY 11:	\$91,993	\$200,254	\$87,964
Expenditures During FY 11:	\$81,860	\$193,235	\$93,439
Per Capita Revenue:	\$260	\$547	\$216
Per Capita Expenditures:	\$231	\$537	\$232
Operating Income (loss):	\$10,133	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	545.33%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$446,404	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,261	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sadorus Village**

Unit Code: 010/090/32

County: CHAMPAIGN

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$123,205

Equalized Assessed Valuation:

\$5,035,812

Population:

426

Employees:

Full Time:

Part Time:

13

Salaries Paid:

\$33,110

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$107,824	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$253	\$670	\$454
Revenue Collected During FY 11:	\$128,297	\$229,354	\$114,958
Expenditures During FY 11:	\$155,087	\$213,573	\$105,876
Per Capita Revenue:	\$301	\$579	\$289
Per Capita Expenditures:	\$364	\$555	\$286
Revenues over (under) Expenditures:	-\$26,790	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	52.25%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$81,034	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$190	\$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:	\$7,292	\$43,930	\$
Total Unrestricted Net Assets:	\$73,742	\$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:	\$101,648	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$239	\$2,114	\$837
Revenue Collected During FY 11:	\$66,977	\$200,254	\$87,964
Expenditures During FY 11:	\$60,029	\$193,235	\$93,439
Per Capita Revenue:	\$157	\$547	\$216
Per Capita Expenditures:	\$141	\$537	\$232
Operating Income (loss):	\$6,948	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	180.91%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$108,596	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$255	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sainte Marie Village**

Unit Code: **040/025/32**

County: **JASPER**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$147,825

Equalized Assessed Valuation:

\$2,180,016

Population:

244

Employees:

Full Time:

Part Time:

13

Salaries Paid:

\$11,529

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$250.543	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.027	\$670	\$454
Revenue Collected During FY 11:	\$87.505	\$229,354	\$114,958
Expenditures During FY 11:	\$37.635	\$213,573	\$105,876
Per Capita Revenue:	\$359	\$579	\$289
Per Capita Expenditures:	\$154	\$555	\$286
Revenues over (under) Expenditures:	\$49.870	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	793.26%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$298.544	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.224	\$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:	\$24.541	\$43,930	\$
Total Unrestricted Net Assets:	\$274.003	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$298,000	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,221	\$2,114	\$837
Revenue Collected During FY 11:	\$56,323	\$200,254	\$87,964
Expenditures During FY 11:	\$55,541	\$193,235	\$93,439
Per Capita Revenue:	\$231	\$547	\$216
Per Capita Expenditures:	\$228	\$537	\$232
Operating Income (loss):	\$782	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	541.31%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$300,651	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,232	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Salem City**

Unit Code: **058/055/30** County: **MARION**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,145,168**

Equalized Assessed Valuation: **\$77,390,751**

Population: **7,485**

Employees:

Full Time: **70**

Part Time: **68**

Salaries Paid: **\$3,647,931**

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:	\$3,752,078	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$501	\$520	\$360
Revenue Collected During FY 11:	\$5,591,497	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6,045,103	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$747	\$740	\$584
Per Capita Expenditures:	\$808	\$705	\$560
Revenues over (under) Expenditures:	-\$453,606	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	62.44%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,774,651	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$504	\$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:	\$880,855	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,638,819	\$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:	\$12,151,203	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.623	\$1,301	\$617
General Obligation Debt over EAV:	3.85%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$23,164,288	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,095	\$1,428	\$1,096
Revenue Collected During FY 11:	\$9,312,496	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$7,943,316	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$1,244	\$472	\$312
Per Capita Expenditures:	\$1,061	\$426	\$290
Operating Income (loss):	\$1,369,180	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	307.14%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$24,397,043	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$3,259	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **San Jose Village**

Unit Code: **054/060/32** County: **LOGAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$454,420**

Equalized Assessed Valuation: **\$3,990,969**

Population: **696**

Employees:

Full Time: **3**

Part Time: **20**

Salaries Paid: **\$131,949**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$196.168	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$282	\$670	\$454
Revenue Collected During FY 11:	\$254.466	\$229,354	\$114,958
Expenditures During FY 11:	\$220.010	\$213,573	\$105,876
Per Capita Revenue:	\$366	\$579	\$289
Per Capita Expenditures:	\$316	\$555	\$286
Revenues over (under) Expenditures:	\$34.456	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	104.82%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$230.624	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$331	\$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:	\$230.624	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.000	\$293,596	\$50,972
Per Capita Debt:	\$1	\$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:	\$1,013,470	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,456	\$2,114	\$837
Revenue Collected During FY 11:	\$176,916	\$200,254	\$87,964
Expenditures During FY 11:	\$147,086	\$193,235	\$93,439
Per Capita Revenue:	\$254	\$547	\$216
Per Capita Expenditures:	\$211	\$537	\$232
Operating Income (loss):	\$29,830	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	709.31%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,043,300	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,499	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Sandoval Village**

Unit Code: **058/060/32** County: **MARION**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,336,000**

Equalized Assessed Valuation: **\$5,396,929**

Population: **1,500**

Employees:

Full Time: **6**

Part Time: **21**

Salaries Paid: **\$241,919**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$435.297	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$290	\$520	\$360
Revenue Collected During FY 11:	\$465.738	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$394.178	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$310	\$740	\$584
Per Capita Expenditures:	\$263	\$705	\$560
Revenues over (under) Expenditures:	\$71.560	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	128.59%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$506.857	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$338	\$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:	\$272.075	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$284.266	\$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:	\$416.425	\$8,583,251	\$2,594,486
Per Capita Debt:	\$278	\$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:	\$1,169,179	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$779	\$1,428	\$1,096
Revenue Collected During FY 11:	\$454,239	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$483,947	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$303	\$472	\$312
Per Capita Expenditures:	\$323	\$426	\$290
Operating Income (loss):	-\$29,708	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	235.45%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,139,471	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$760	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Sandwich City**

Unit Code: **019/050/30** County: **DEKALB**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$18,979,728**

Equalized Assessed Valuation: **\$178,008,122**

Population: **7,326**

Employees:

Full Time: **30**

Part Time: **5**

Salaries Paid: **\$1,915,815**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,536,486	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$756	\$520	\$360
Revenue Collected During FY 11:	\$4,177,401	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,172,544	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$570	\$740	\$584
Per Capita Expenditures:	\$570	\$705	\$560
Revenues over (under) Expenditures:	\$4,857	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	130.41%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,441,343	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$743	\$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:	\$5,480,941	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$614,631	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$6,599,123	\$8,583,251	\$2,594,486
Per Capita Debt:	\$901	\$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:	\$13,994,706	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,910	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,658,869	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,550,052	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$226	\$472	\$312
Per Capita Expenditures:	\$212	\$426	\$290
Operating Income (loss):	\$108,817	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	938.03%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$14,539,957	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,985	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sauget Village**

Unit Code: **088/120/32** County: **ST. CLAIR**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,859,300**

Equalized Assessed Valuation: **\$52,665,046**

Population: **200**

Employees:

Full Time: **33**

Part Time: **13**

Salaries Paid: **\$1,973,843**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,713,939	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$13,570	\$670	\$454
Revenue Collected During FY 11:	\$14,313,771	\$229,354	\$114,958
Expenditures During FY 11:	\$13,454,771	\$213,573	\$105,876
Per Capita Revenue:	\$71,569	\$579	\$289
Per Capita Expenditures:	\$67,274	\$555	\$286
Revenues over (under) Expenditures:	\$859,000	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	26.43%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$3,556,499	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$17,782	\$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:	\$4,431,824	\$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:	\$5,051,300	\$293,596	\$50,972
Per Capita Debt:	\$25.257	\$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:	\$73,925,035	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$369,625	\$2,114	\$837
Revenue Collected During FY 11:	\$17,721,895	\$200,254	\$87,964
Expenditures During FY 11:	\$20,388,114	\$193,235	\$93,439
Per Capita Revenue:	\$88,609	\$547	\$216
Per Capita Expenditures:	\$101,941	\$537	\$232
Operating Income (loss):	-\$2,666,219	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	349.51%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$71,258,816	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$356,294	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Saunemin Village**

Unit Code: **053/070/32**

County: **LIVINGSTON**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$294,400

Equalized Assessed Valuation:

\$3,408,955

Population:

456

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$9,100

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$173.142	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$380	\$670	\$454
Revenue Collected During FY 11:	\$268.012	\$229,354	\$114,958
Expenditures During FY 11:	\$226.138	\$213,573	\$105,876
Per Capita Revenue:	\$588	\$579	\$289
Per Capita Expenditures:	\$496	\$555	\$286
Revenues over (under) Expenditures:	\$41.874	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	95.08%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$215.016	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$472	\$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:	\$38.116	\$43,930	\$
Total Unrestricted Net Assets:	-\$188.100	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$365.000	\$293,596	\$50,972
Per Capita Debt:	\$800	\$798	\$117
General Obligation Debt over EAV:	10.71%	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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Savanna City**

Unit Code: **008/030/30** County: **CARROLL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,840,305**

Equalized Assessed Valuation: **\$26,390,785**

Population: **3,062**

Employees:

Full Time: **23**

Part Time: **12**

Salaries Paid: **\$1,013,176**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,496,294	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$815	\$520	\$360
Revenue Collected During FY 11:	\$2,480,751	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,020,607	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$810	\$740	\$584
Per Capita Expenditures:	\$986	\$705	\$560
Revenues over (under) Expenditures:	-\$539,856	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	61.24%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,849,705	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$604	\$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:	\$1,857,849	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$218,930	\$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:	\$879.666	\$8,583,251	\$2,594,486
Per Capita Debt:	\$287	\$1,301	\$617
General Obligation Debt over EAV:	2.48%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,635,827	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$861	\$1,428	\$1,096
Revenue Collected During FY 11:	\$846,703	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$737,284	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$277	\$472	\$312
Per Capita Expenditures:	\$241	\$426	\$290
Operating Income (loss):	\$109,419	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	362.69%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,674,025	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$873	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Savoy Village**

Unit Code: 010/095/32

County: CHAMPAIGN

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$11,572,591

Equalized Assessed Valuation:

\$155,543,479

Population:

7,280

Employees:

Full Time:

22

Part Time:

12

Salaries Paid:

\$1,266,482

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,030,818	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$554	\$520	\$360
Revenue Collected During FY 11:	\$5,406,510	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6,073,586	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$743	\$740	\$584
Per Capita Expenditures:	\$834	\$705	\$560
Revenues over (under) Expenditures:	-\$667,076	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	57.78%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,509,515	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$482	\$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:	\$235,027	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,274,487	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$6.702.381	\$8,583,251	\$2,594,486
Per Capita Debt:	\$921	\$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:	\$348,223	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$48	\$1,428	\$1,096
Revenue Collected During FY 11:	\$189,095	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$101,089	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$26	\$472	\$312
Per Capita Expenditures:	\$14	\$426	\$290
Operating Income (loss):	\$88,006	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	287.33%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$290,456	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$40	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sawyererville Village**

Unit Code: **056/095/32** County: **MACOUPIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$300,000**

Equalized Assessed Valuation: **\$2,021,662**

Population: **300**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$14,664**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$73,507	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$245	\$670	\$454
Revenue Collected During FY 11:	\$104,360	\$229,354	\$114,958
Expenditures During FY 11:	\$103,213	\$213,573	\$105,876
Per Capita Revenue:	\$348	\$579	\$289
Per Capita Expenditures:	\$344	\$555	\$286
Revenues over (under) Expenditures:	\$1,147	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	72.33%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$74,654	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$249	\$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:	\$21,894	\$43,930	\$
Total Unrestricted Net Assets:	\$60,794	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$317.888	\$293,596	\$50,972
Per Capita Debt:	\$1.060	\$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:	\$737,434	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,458	\$2,114	\$837
Revenue Collected During FY 11:	\$163,709	\$200,254	\$87,964
Expenditures During FY 11:	\$174,428	\$193,235	\$93,439
Per Capita Revenue:	\$546	\$547	\$216
Per Capita Expenditures:	\$581	\$537	\$232
Operating Income (loss):	-\$10,719	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	416.63%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$726,715	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,422	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Saybrook Village**

Unit Code: **064/100/32** County: **MCLEAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$329,673**

Equalized Assessed Valuation: **\$6,540,637**

Population: **693**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$49,152**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$287,972	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$416	\$670	\$454
Revenue Collected During FY 11:	\$175.845	\$229,354	\$114,958
Expenditures During FY 11:	\$145.046	\$213,573	\$105,876
Per Capita Revenue:	\$254	\$579	\$289
Per Capita Expenditures:	\$209	\$555	\$286
Revenues over (under) Expenditures:	\$30.799	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	219.77%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$318.771	\$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:	\$318.771	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$46,323	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$67	\$2,114	\$837
Revenue Collected During FY 11:	\$52,316	\$200,254	\$87,964
Expenditures During FY 11:	\$49,445	\$193,235	\$93,439
Per Capita Revenue:	\$75	\$547	\$216
Per Capita Expenditures:	\$71	\$537	\$232
Operating Income (loss):	\$2,871	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	99.49%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$49,194	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$71	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Scales Mound Village

Unit Code: 043/045/32 County: JO DAVIESS

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,063,000

Equalized Assessed Valuation: \$4,334,767

Population: 401

Employees:

Full Time: 1

Part Time: 11

Salaries Paid: \$35,300

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 11:	\$581,400	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1,450	\$670	\$454
Revenue Collected During FY 11:	\$189,657	\$229,354	\$114,958
Expenditures During FY 11:	\$145,632	\$213,573	\$105,876
Per Capita Revenue:	\$473	\$579	\$289
Per Capita Expenditures:	\$363	\$555	\$286
Revenues over (under) Expenditures:	\$44,025	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	362.50%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$527,917	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,317	\$701	\$460

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$202,234	\$43,930	\$
Total Unrestricted Net Assets:	\$325,683	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$25,932	\$293,596	\$50,972
Per Capita Debt:	\$65	\$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:	\$855,739	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,134	\$2,114	\$837
Revenue Collected During FY 11:	\$454,860	\$200,254	\$87,964
Expenditures During FY 11:	\$143,575	\$193,235	\$93,439
Per Capita Revenue:	\$1,134	\$547	\$216
Per Capita Expenditures:	\$358	\$537	\$232
Operating Income (loss):	\$311,285	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	892.94%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,282,035	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,197	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Schaumburg Village**

Unit Code: **016/515/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$223,650,632**

Equalized Assessed Valuation: **\$4,548,930,224**

Population: **74,227**

Employees:

Full Time: **515**

Part Time: **144**

Salaries Paid: **\$44,656,884**

Blended Component Units

Number Submitted = 2

Firefighters' Pension Plan

Police Pension Plan

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$31,985,948	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$431	\$408	\$344
Revenue Collected During FY 11:	\$96,720,069	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$84,876,144	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,303	\$966	\$915
Per Capita Expenditures:	\$1,143	\$910	\$864
Revenues over (under) Expenditures:	\$11,843,925	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	49.34%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$41,877,871	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$564	\$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:	\$18,767,169	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$46,875,502	\$4,803,365	\$9,476,133



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$307.049.587	\$80,093,952	\$52,112,479
Per Capita Debt:	\$4.137	\$1,447	\$1,211
General Obligation Debt over EAV:	6.57%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$92,070,154	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,240	\$1,281	\$1,058
Revenue Collected During FY 11:	\$59,127,961	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$73,876,993	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$797	\$347	\$255
Per Capita Expenditures:	\$995	\$343	\$253
Operating Income (loss):	-\$14,749,032	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	105.25%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$77,754,643	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,048	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Schiller Park Village**

Unit Code: **016/520/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,625,456**

Equalized Assessed Valuation: **\$408,712,205**

Population: **11,597**

Employees:

Full Time:	103
Part Time:	218
Salaries Paid:	\$7,407,587

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9,406,507	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$811	\$520	\$360
Revenue Collected During FY 11:	\$16,847,355	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$15,331,341	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,453	\$740	\$584
Per Capita Expenditures:	\$1,322	\$705	\$560
Revenues over (under) Expenditures:	\$1,516,014	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	62.28%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$9,548,421	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$823	\$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:	\$1,797,225	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$18,219,025	\$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:	\$26,712,125	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2,303	\$1,301	\$617
General Obligation Debt over EAV:	6.53%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$4,949,135	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$427	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,222,433	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,421,216	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$278	\$472	\$312
Per Capita Expenditures:	\$209	\$426	\$290
Operating Income (loss):	\$801,217	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	209.93%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$5,082,913	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$438	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Schram City Village**

Unit Code: **068/075/32**

County: **MONTGOME**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$435,000

Equalized Assessed Valuation:

\$4,236,400

Population:

586

Employees:

Full Time:

3

Part Time:

3

Salaries Paid:

\$82,487

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$14,514	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$25	\$670	\$454
Revenue Collected During FY 11:	\$173,496	\$229,354	\$114,958
Expenditures During FY 11:	\$164,827	\$213,573	\$105,876
Per Capita Revenue:	\$296	\$579	\$289
Per Capita Expenditures:	\$281	\$555	\$286
Revenues over (under) Expenditures:	\$8,669	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	14.07%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$23,183	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$40	\$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:	\$18,271	\$43,930	\$
Total Unrestricted Net Assets:	\$4,912	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$53,688	\$293,596	\$50,972
Per Capita Debt:	\$92	\$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:	\$675,462	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,153	\$2,114	\$837
Revenue Collected During FY 11:	\$174,552	\$200,254	\$87,964
Expenditures During FY 11:	\$164,267	\$193,235	\$93,439
Per Capita Revenue:	\$298	\$547	\$216
Per Capita Expenditures:	\$280	\$537	\$232
Operating Income (loss):	\$10,285	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	417.46%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$685,747	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,170	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sciota Village**

Unit Code: **062/050/32**

County: **MCDONOUGH**

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$88,800

Equalized Assessed Valuation:

\$681,043

Population:

58

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$70,521	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1,216	\$670	\$454
Revenue Collected During FY 11:	\$12,317	\$229,354	\$114,958
Expenditures During FY 11:	\$23,497	\$213,573	\$105,876
Per Capita Revenue:	\$212	\$579	\$289
Per Capita Expenditures:	\$405	\$555	\$286
Revenues over (under) Expenditures:	-\$11,180	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	252.55%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$59,341	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,023	\$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:	\$59,341	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$72.000	\$293,596	\$50,972
Per Capita Debt:	\$1.241	\$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:	\$640,869	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$11,049	\$2,114	\$837
Revenue Collected During FY 11:	\$31,853	\$200,254	\$87,964
Expenditures During FY 11:	\$42,535	\$193,235	\$93,439
Per Capita Revenue:	\$549	\$547	\$216
Per Capita Expenditures:	\$733	\$537	\$232
Operating Income (loss):	-\$10,682	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1481.57%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$630,187	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$10,865	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Seaton Village**

Unit Code: **066/040/32** County: **MERCER**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$121,213**

Equalized Assessed Valuation: **\$1,428,802**

Population: **242**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$3,360**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$134,333	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$555	\$670	\$454
Revenue Collected During FY 11:	\$111,711	\$229,354	\$114,958
Expenditures During FY 11:	\$71,210	\$213,573	\$105,876
Per Capita Revenue:	\$462	\$579	\$289
Per Capita Expenditures:	\$294	\$555	\$286
Revenues over (under) Expenditures:	\$40,501	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	245.52%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$174,834	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$722	\$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:	\$174,834	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$13.042	\$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:	\$249,284	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,030	\$2,114	\$837
Revenue Collected During FY 11:	\$25,291	\$200,254	\$87,964
Expenditures During FY 11:	\$44,886	\$193,235	\$93,439
Per Capita Revenue:	\$105	\$547	\$216
Per Capita Expenditures:	\$185	\$537	\$232
Operating Income (loss):	-\$19,595	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	511.72%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$229,689	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$949	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Seatonville Village**

Unit Code: **006/095/32**

County: **BUREAU**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$280,100

Equalized Assessed Valuation:

\$3,085,598

Population:

309

Employees:

Full Time:

1

Part Time:

7

Salaries Paid:

\$47,718

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$252.696	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$818	\$670	\$454
Revenue Collected During FY 11:	\$93.414	\$229,354	\$114,958
Expenditures During FY 11:	\$186.991	\$213,573	\$105,876
Per Capita Revenue:	\$302	\$579	\$289
Per Capita Expenditures:	\$605	\$555	\$286
Revenues over (under) Expenditures:	-\$93.577	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	85.09%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$159.119	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$515	\$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:	\$11.310	\$43,930	\$
Total Unrestricted Net Assets:	\$147.809	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$160.000	\$293,596	\$50,972
Per Capita Debt:	\$518	\$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:	\$400,553	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,296	\$2,114	\$837
Revenue Collected During FY 11:	\$84,147	\$200,254	\$87,964
Expenditures During FY 11:	\$92,784	\$193,235	\$93,439
Per Capita Revenue:	\$272	\$547	\$216
Per Capita Expenditures:	\$300	\$537	\$232
Operating Income (loss):	-\$8,637	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	422.40%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$391,916	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,268	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Secor Village**

Unit Code: **102/065/32**

County: **WOODFORD**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$182,500

Equalized Assessed Valuation:

\$3,241,942

Population:

370

Employees:

Full Time:

1

Part Time:

4

Salaries Paid:

\$40,011

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$92,757	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$251	\$670	\$454
Revenue Collected During FY 11:	\$106,931	\$229,354	\$114,958
Expenditures During FY 11:	\$90,493	\$213,573	\$105,876
Per Capita Revenue:	\$289	\$579	\$289
Per Capita Expenditures:	\$245	\$555	\$286
Revenues over (under) Expenditures:	\$16,438	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	115.98%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$104,951	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$284	\$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:	\$104,954	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$139.176	\$293,596	\$50,972
Per Capita Debt:	\$376	\$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:	\$547,396	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,479	\$2,114	\$837
Revenue Collected During FY 11:	\$54,105	\$200,254	\$87,964
Expenditures During FY 11:	\$89,749	\$193,235	\$93,439
Per Capita Revenue:	\$146	\$547	\$216
Per Capita Expenditures:	\$243	\$537	\$232
Operating Income (loss):	-\$35,644	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	552.65%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$495,996	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,341	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Seneca Village**

Unit Code: **050/100/32** County: **LASALLE**

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$13,724,800**

Equalized Assessed Valuation: **\$43,221,896**

Population: **2,371**

Employees:

Full Time: **6**

Part Time: **40**

Salaries Paid: **\$833,695**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,605,159	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$677	\$520	\$360
Revenue Collected During FY 11:	\$2,647,933	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,661,300	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,117	\$740	\$584
Per Capita Expenditures:	\$701	\$705	\$560
Revenues over (under) Expenditures:	\$986,633	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	155.88%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,589,699	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,092	\$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:	\$245,174	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,715,283	\$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:	\$2.063.336	\$8,583,251	\$2,594,486
Per Capita Debt:	\$870	\$1,301	\$617
General Obligation Debt over EAV:	0.99%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,426,676	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,445	\$1,428	\$1,096
Revenue Collected During FY 11:	\$740,658	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$757,758	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$312	\$472	\$312
Per Capita Expenditures:	\$320	\$426	\$290
Operating Income (loss):	-\$17,100	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	445.52%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,375,943	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,424	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Sesser City**

Unit Code: **028/050/30** County: **FRANKLIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,806,554**

Equalized Assessed Valuation: **\$10,487,647**

Population: **2,128**

Employees:

Full Time:	13
Part Time:	28
Salaries Paid:	\$459,828

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$356.833	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$168	\$520	\$360
Revenue Collected During FY 11:	\$885.659	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$824.739	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$416	\$740	\$584
Per Capita Expenditures:	\$388	\$705	\$560
Revenues over (under) Expenditures:	\$60.920	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	36.68%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$302.529	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$142	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$77.204	\$45,457	\$
Total Unreserved Funds:	\$225.319	\$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:	\$310.055	\$8,583,251	\$2,594,486
Per Capita Debt:	\$146	\$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:	\$266,135	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$125	\$1,428	\$1,096
Revenue Collected During FY 11:	\$930,017	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,063,522	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$437	\$472	\$312
Per Capita Expenditures:	\$500	\$426	\$290
Operating Income (loss):	-\$133,505	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	23.40%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$248,812	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$117	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Shabbona Village**

Unit Code: 019/055/32 County: DEKALB

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$660,950

Equalized Assessed Valuation: \$18,877,496

Population: 930

Employees:

Full Time: 2

Part Time: 11

Salaries Paid: \$114,609

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$543.163	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$584	\$670	\$454
Revenue Collected During FY 11:	\$452.447	\$229,354	\$114,958
Expenditures During FY 11:	\$367.245	\$213,573	\$105,876
Per Capita Revenue:	\$487	\$579	\$289
Per Capita Expenditures:	\$395	\$555	\$286
Revenues over (under) Expenditures:	\$85.202	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	171.10%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$628.365	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$676	\$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:	\$135.802	\$43,930	\$
Total Unrestricted Net Assets:	\$492.563	\$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:	\$407.750	\$293,596	\$50,972
Per Capita Debt:	\$438	\$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:	\$554,958	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$597	\$2,114	\$837
Revenue Collected During FY 11:	\$159,389	\$200,254	\$87,964
Expenditures During FY 11:	\$118,773	\$193,235	\$93,439
Per Capita Revenue:	\$171	\$547	\$216
Per Capita Expenditures:	\$128	\$537	\$232
Operating Income (loss):	\$40,616	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	101.89%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$121,017	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$130	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Shannon Village**

Unit Code: **008/035/32** County: **CARROLL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,272,700**

Equalized Assessed Valuation: **\$9,316,886**

Population: **900**

Employees:

Full Time: **3**

Part Time: **6**

Salaries Paid: **\$147,886**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$53,189	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$59	\$670	\$454
Revenue Collected During FY 11:	\$308,491	\$229,354	\$114,958
Expenditures During FY 11:	\$295,987	\$213,573	\$105,876
Per Capita Revenue:	\$343	\$579	\$289
Per Capita Expenditures:	\$329	\$555	\$286
Revenues over (under) Expenditures:	\$12,504	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	25.57%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$75,693	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$84	\$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:	\$44,274	\$43,930	\$
Total Unrestricted Net Assets:	\$31,419	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$50.000	\$293,596	\$50,972
Per Capita Debt:	\$56	\$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:	\$1,249,165	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,388	\$2,114	\$837
Revenue Collected During FY 11:	\$271,441	\$200,254	\$87,964
Expenditures During FY 11:	\$195,789	\$193,235	\$93,439
Per Capita Revenue:	\$302	\$547	\$216
Per Capita Expenditures:	\$218	\$537	\$232
Operating Income (loss):	\$75,652	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	671.55%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,314,817	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,461	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Shawneetown City**

Unit Code: **030/040/30** County: **GALLATIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$991,455**

Equalized Assessed Valuation: **\$4,704,783**

Population: **1,239**

Employees:

Full Time: **8**

Part Time: **9**

Salaries Paid: **\$287,001**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$388.664	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$314	\$520	\$360
Revenue Collected During FY 11:	\$528.735	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$528.835	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$427	\$740	\$584
Per Capita Expenditures:	\$427	\$705	\$560
Revenues over (under) Expenditures:	-\$100	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	119.77%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$633.372	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$511	\$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:	\$430.156	\$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:	\$2,833,699	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.287	\$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:	\$2,067,776	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,669	\$1,428	\$1,096
Revenue Collected During FY 11:	\$636,543	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$882,035	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$514	\$472	\$312
Per Capita Expenditures:	\$712	\$426	\$290
Operating Income (loss):	-\$245,492	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	218.54%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,927,576	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,556	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sheffield Village**

Unit Code: **006/100/32** County: **BUREAU**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,055,141**

Equalized Assessed Valuation: **\$7,369,014**

Population: **926**

Employees:

Full Time: **2**

Part Time: **18**

Salaries Paid: **\$179,868**

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:	\$248,762	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$269	\$670	\$454
Revenue Collected During FY 11:	\$406,481	\$229,354	\$114,958
Expenditures During FY 11:	\$416,562	\$213,573	\$105,876
Per Capita Revenue:	\$439	\$579	\$289
Per Capita Expenditures:	\$450	\$555	\$286
Revenues over (under) Expenditures:	-\$10,081	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	44.48%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$185,292	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$200	\$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:	\$137,356	\$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:	\$383.315	\$293,596	\$50,972
Per Capita Debt:	\$414	\$798	\$117
General Obligation Debt over EAV:	0.20%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,635,549	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,846	\$2,114	\$837
Revenue Collected During FY 11:	\$163,682	\$200,254	\$87,964
Expenditures During FY 11:	\$198,866	\$193,235	\$93,439
Per Capita Revenue:	\$177	\$547	\$216
Per Capita Expenditures:	\$215	\$537	\$232
Operating Income (loss):	-\$35,184	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1306.29%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,597,761	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,805	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Shelbyville City**

Unit Code: **086/035/30** County: **SHELBY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,443,000**

Equalized Assessed Valuation: **\$60,008,713**

Population: **4,700**

Employees:

Full Time: **38**

Part Time: **35**

Salaries Paid: **\$1,828,510**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,479,729	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$528	\$520	\$360
Revenue Collected During FY 11:	\$3,220,095	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,943,895	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$685	\$740	\$584
Per Capita Expenditures:	\$626	\$705	\$560
Revenues over (under) Expenditures:	\$276,200	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	90.92%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,676,679	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$570	\$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:	\$835,849	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,768,283	\$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:	\$4,215,728	\$8,583,251	\$2,594,486
Per Capita Debt:	\$897	\$1,301	\$617
General Obligation Debt over EAV:	4.71%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$8,010,715	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,704	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,724,842	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,334,264	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$367	\$472	\$312
Per Capita Expenditures:	\$284	\$426	\$290
Operating Income (loss):	\$390,578	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	629.66%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,401,293	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,788	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Sheldon Village**

Unit Code: **038/095/32** County: **IROQUOIS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$935,632**

Equalized Assessed Valuation: **\$6,665,499**

Population: **1,232**

Employees:

Full Time: **3**

Part Time: **14**

Salaries Paid: **\$143,099**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$364.375	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$296	\$520	\$360
Revenue Collected During FY 11:	\$353.084	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$305.285	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$287	\$740	\$584
Per Capita Expenditures:	\$248	\$705	\$560
Revenues over (under) Expenditures:	\$47.799	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	135.01%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$412.174	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$335	\$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:	\$230.599	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$410.856	\$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:	\$805.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$653	\$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:	\$453,903	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$368	\$1,428	\$1,096
Revenue Collected During FY 11:	\$108,300	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$98,377	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$88	\$472	\$312
Per Capita Expenditures:	\$80	\$426	\$290
Operating Income (loss):	\$9,923	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	471.48%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$463,826	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$376	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Sheridan Village**

Unit Code: **050/105/32** County: **LASALLE**

Fiscal Year End: **3/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$590,928**

Equalized Assessed Valuation: **\$13,006,654**

Population: **1,963**

Employees:

Full Time: **3**

Part Time: **23**

Salaries Paid: **\$180,606**

Blended Component Units

Number Submitted = **1**

Cemetery

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$454,141	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$231	\$520	\$360
Revenue Collected During FY 11:	\$523,373	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$384,078	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$267	\$740	\$584
Per Capita Expenditures:	\$196	\$705	\$560
Revenues over (under) Expenditures:	\$139,295	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	154.51%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$593,436	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$302	\$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:	\$580,940	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$268,730	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sherrard Village**

Unit Code: 066/045/32

County: MERCER

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$485,900

Equalized Assessed Valuation:

\$9,073,776

Population:

640

Employees:

Full Time:

3

Part Time:

16

Salaries Paid:

\$101,906

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$159.163	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$249	\$670	\$454
Revenue Collected During FY 11:	\$348.168	\$229,354	\$114,958
Expenditures During FY 11:	\$290.103	\$213,573	\$105,876
Per Capita Revenue:	\$544	\$579	\$289
Per Capita Expenditures:	\$453	\$555	\$286
Revenues over (under) Expenditures:	\$58.065	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	67.95%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$197.137	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$308	\$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:	\$67.777	\$43,930	\$
Total Unrestricted Net Assets:	\$129.360	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$32.913	\$293,596	\$50,972
Per Capita Debt:	\$51	\$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:	\$150,545	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$235	\$2,114	\$837
Revenue Collected During FY 11:	\$112,809	\$200,254	\$87,964
Expenditures During FY 11:	\$103,051	\$193,235	\$93,439
Per Capita Revenue:	\$176	\$547	\$216
Per Capita Expenditures:	\$161	\$537	\$232
Operating Income (loss):	\$9,758	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	155.99%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$160,746	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$251	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Shiloh Village**

Unit Code: **088/125/32** County: **ST. CLAIR**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,579,900**

Equalized Assessed Valuation: **\$232,255,474**

Population: **12,651**

Employees:

Full Time: **27**

Part Time:

Salaries Paid: **\$1,608,679**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,761,537	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$139	\$520	\$360
Revenue Collected During FY 11:	\$6,749,422	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$9,595,605	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$534	\$740	\$584
Per Capita Expenditures:	\$758	\$705	\$560
Revenues over (under) Expenditures:	-\$2,846,183	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	23.92%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,294,942	\$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:	\$10,859	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$9,010,995	\$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:	\$11.692.441	\$8,583,251	\$2,594,486
Per Capita Debt:	\$924	\$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:	\$4,719,588	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$373	\$1,428	\$1,096
Revenue Collected During FY 11:	\$426,618	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$715,408	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$34	\$472	\$312
Per Capita Expenditures:	\$57	\$426	\$290
Operating Income (loss):	-\$288,790	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	619.34%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,430,798	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$350	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Shipman Village**

Unit Code: **056/105/32** County: **MACOUPIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1**

Equalized Assessed Valuation: **\$3,929,798**

Population: **700**

Employees:

Full Time: **2**

Part Time: **11**

Salaries Paid: **\$81,280**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$227.031	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$324	\$670	\$454
Revenue Collected During FY 11:	\$191.288	\$229,354	\$114,958
Expenditures During FY 11:	\$177.616	\$213,573	\$105,876
Per Capita Revenue:	\$273	\$579	\$289
Per Capita Expenditures:	\$254	\$555	\$286
Revenues over (under) Expenditures:	\$13.672	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	134.30%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$238.540	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$341	\$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:	\$100.391	\$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:	\$240.958	\$293,596	\$50,972
Per Capita Debt:	\$344	\$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:	\$1,501,320	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,145	\$2,114	\$837
Revenue Collected During FY 11:	\$189,773	\$200,254	\$87,964
Expenditures During FY 11:	\$266,504	\$193,235	\$93,439
Per Capita Revenue:	\$271	\$547	\$216
Per Capita Expenditures:	\$381	\$537	\$232
Operating Income (loss):	-\$76,731	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	535.36%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,426,752	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,038	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Shorewood Village**

Unit Code: **099/110/32** County: **WILL**

Fiscal Year End: **3/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,219,299**

Equalized Assessed Valuation: **\$536,796,385**

Population: **15,615**

Employees:

Full Time: **60**

Part Time: **3**

Salaries Paid: **\$4,247,294**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,489,471	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$223	\$520	\$360
Revenue Collected During FY 11:	\$10,293,384	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10,303,203	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$659	\$740	\$584
Per Capita Expenditures:	\$660	\$705	\$560
Revenues over (under) Expenditures:	-\$9,819	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	32.84%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,383,677	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$217	\$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:	\$92,227	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,979,541	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$10,967,835	\$8,583,251	\$2,594,486
Per Capita Debt:	\$702	\$1,301	\$617
General Obligation Debt over EAV:	0.83%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$37,119,620	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,377	\$1,428	\$1,096
Revenue Collected During FY 11:	\$5,458,836	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,009,050	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$350	\$472	\$312
Per Capita Expenditures:	\$321	\$426	\$290
Operating Income (loss):	\$449,786	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	740.05%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$37,069,444	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,374	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sibley Village**

Unit Code: **027/050/32** County: **FORD**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$263,220**

Equalized Assessed Valuation: **\$2,302,372**

Population: **227**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$26,229**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$19,142	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$84	\$670	\$454
Revenue Collected During FY 11:	\$84,147	\$229,354	\$114,958
Expenditures During FY 11:	\$83,622	\$213,573	\$105,876
Per Capita Revenue:	\$371	\$579	\$289
Per Capita Expenditures:	\$368	\$555	\$286
Revenues over (under) Expenditures:	\$525	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	23.52%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$19,667	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$87	\$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:	\$37,519	\$43,930	\$
Total Unrestricted Net Assets:	-\$17,852	\$145,523	\$100,546



FISCAL YEAR 2011

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:	\$118,644	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$523	\$2,114	\$837
Revenue Collected During FY 11:	\$43,388	\$200,254	\$87,964
Expenditures During FY 11:	\$36,640	\$193,235	\$93,439
Per Capita Revenue:	\$191	\$547	\$216
Per Capita Expenditures:	\$161	\$537	\$232
Operating Income (loss):	\$6,748	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	342.23%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$125,392	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$552	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sidell Village**

Unit Code: **092/095/32** County: **VERMILION**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$304,650**

Equalized Assessed Valuation: **\$2,983,571**

Population: **626**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$42,056**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$157,950	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$252	\$670	\$454
Revenue Collected During FY 11:	\$129,612	\$229,354	\$114,958
Expenditures During FY 11:	\$125,385	\$213,573	\$105,876
Per Capita Revenue:	\$207	\$579	\$289
Per Capita Expenditures:	\$200	\$555	\$286
Revenues over (under) Expenditures:	\$4,227	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	129.34%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$162,177	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$259	\$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:	\$46,379	\$43,930	\$
Total Unrestricted Net Assets:	\$115,798	\$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:	\$9.291	\$293,596	\$50,972
Per Capita Debt:	\$15	\$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:	\$168,507	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$269	\$2,114	\$837
Revenue Collected During FY 11:	\$53,763	\$200,254	\$87,964
Expenditures During FY 11:	\$48,031	\$193,235	\$93,439
Per Capita Revenue:	\$86	\$547	\$216
Per Capita Expenditures:	\$77	\$537	\$232
Operating Income (loss):	\$5,732	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	362.76%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$174,239	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$278	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Sidney Village**

Unit Code: **010/100/32**

County: **CHAMPAIGN**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,155,000

Equalized Assessed Valuation:

\$17,972,080

Population:

1,100

Employees:

Full Time:

1

Part Time:

14

Salaries Paid:

\$94,763

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$159,756	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$145	\$520	\$360
Revenue Collected During FY 11:	\$310,711	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$262,014	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$282	\$740	\$584
Per Capita Expenditures:	\$238	\$705	\$560
Revenues over (under) Expenditures:	\$48,697	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	79.56%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$208,453	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$190	\$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:	\$33,005	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$175,448	\$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:	\$641.789	\$8,583,251	\$2,594,486
Per Capita Debt:	\$583	\$1,301	\$617
General Obligation Debt over EAV:	3.56%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	-\$132,709	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	-\$121	\$1,428	\$1,096
Revenue Collected During FY 11:	\$339,236	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$246,024	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$308	\$472	\$312
Per Capita Expenditures:	\$224	\$426	\$290
Operating Income (loss):	\$93,212	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	-16.05%	411.72%	349.23%
Ending Retained Earnings for FY 11:	-\$39,497	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	-\$36	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sigel Town**

Unit Code: **086/040/31**

County: **SHELBY**

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$440,800

Equalized Assessed Valuation:

\$3,884,380

Population:

350

Employees:

Full Time:

1

Part Time:

12

Salaries Paid:

\$47,080

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$95,549	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$273	\$670	\$454
Revenue Collected During FY 11:	\$101,570	\$229,354	\$114,958
Expenditures During FY 11:	\$91,595	\$213,573	\$105,876
Per Capita Revenue:	\$290	\$579	\$289
Per Capita Expenditures:	\$262	\$555	\$286
Revenues over (under) Expenditures:	\$9,975	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	115.21%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$105,524	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$301	\$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:	\$22,675	\$43,930	\$
Total Unrestricted Net Assets:	\$82,849	\$145,523	\$100,546



FISCAL YEAR 2011

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:	\$387,431	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,107	\$2,114	\$837
Revenue Collected During FY 11:	\$81,682	\$200,254	\$87,964
Expenditures During FY 11:	\$74,497	\$193,235	\$93,439
Per Capita Revenue:	\$233	\$547	\$216
Per Capita Expenditures:	\$213	\$537	\$232
Operating Income (loss):	\$7,185	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	529.71%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$394,616	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,127	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Silvis City**

Unit Code: **081/080/30** County: **ROCK ISLAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,164,000**

Equalized Assessed Valuation: **\$69,732,643**

Population: **7,269**

Employees:

Full Time: **40**

Part Time: **59**

Salaries Paid: **\$2,326,441**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,213,756	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$717	\$520	\$360
Revenue Collected During FY 11:	\$10,204,442	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$9,439,038	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,404	\$740	\$584
Per Capita Expenditures:	\$1,299	\$705	\$560
Revenues over (under) Expenditures:	\$765,404	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	51.49%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,860,539	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$669	\$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:	\$3,245,996	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,320,930	\$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:	\$9,536,485	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.312	\$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:	\$8,013,535	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,102	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,544,597	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,453,552	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$212	\$472	\$312
Per Capita Expenditures:	\$200	\$426	\$290
Operating Income (loss):	\$91,045	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	564.71%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$8,208,357	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,129	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Simpson Village**

Unit Code: **044/035/32** County: **JOHNSON**

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$13,399**

Equalized Assessed Valuation: **\$103,209**

Population: **60**

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:	\$32,946	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$549	\$670	\$454
Revenue Collected During FY 11:	\$9,253	\$229,354	\$114,958
Expenditures During FY 11:	\$13,398	\$213,573	\$105,876
Per Capita Revenue:	\$154	\$579	\$289
Per Capita Expenditures:	\$223	\$555	\$286
Revenues over (under) Expenditures:	-\$4,145	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	214.96%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$28,801	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$480	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$19,548	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sims Village**

Unit Code: **096/045/32** County: **WAYNE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$327,750**

Equalized Assessed Valuation: **\$679,084**

Population: **300**

Employees:

Full Time: **2**

Part Time: **7**

Salaries Paid: **\$52,557**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$55.642	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$185	\$670	\$454
Revenue Collected During FY 11:	\$62.896	\$229,354	\$114,958
Expenditures During FY 11:	\$57.458	\$213,573	\$105,876
Per Capita Revenue:	\$210	\$579	\$289
Per Capita Expenditures:	\$192	\$555	\$286
Revenues over (under) Expenditures:	\$5.438	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	99.48%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$57.160	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$191	\$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:	\$65.051	\$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:	\$340.668	\$293,596	\$50,972
Per Capita Debt:	\$1.136	\$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:	\$681,747	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,272	\$2,114	\$837
Revenue Collected During FY 11:	\$198,734	\$200,254	\$87,964
Expenditures During FY 11:	\$255,571	\$193,235	\$93,439
Per Capita Revenue:	\$662	\$547	\$216
Per Capita Expenditures:	\$852	\$537	\$232
Operating Income (loss):	-\$56,837	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	246.05%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$628,830	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,096	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Skokie Village**

Unit Code: **016/525/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$158,664,034**

Equalized Assessed Valuation: **\$2,869,566,995**

Population: **64,784**

Employees:

Full Time: **463**

Part Time: **50**

Salaries Paid: **\$41,157,646**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$25,664,325	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$396	\$408	\$344
Revenue Collected During FY 11:	\$62,299,853	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$59,020,996	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$962	\$966	\$915
Per Capita Expenditures:	\$911	\$910	\$864
Revenues over (under) Expenditures:	\$3,278,857	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	39.84%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$23,511,366	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$363	\$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:	\$19,931,143	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$14,050,052	\$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:	\$77.752.389	\$80,093,952	\$52,112,479
Per Capita Debt:	\$1.200	\$1,447	\$1,211
General Obligation Debt over EAV:	2.59%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$24,145,157	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$373	\$1,281	\$1,058
Revenue Collected During FY 11:	\$10,394,052	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$8,444,713	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$160	\$347	\$255
Per Capita Expenditures:	\$130	\$343	\$253
Operating Income (loss):	\$1,949,339	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	307.26%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$25,947,168	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$401	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Sleepy Hollow Village**

Unit Code: **045/085/32** County: **KANE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,778,868**

Equalized Assessed Valuation: **\$123,618,070**

Population: **3,304**

Employees:

Full Time:	14
Part Time:	10
Salaries Paid:	\$641,421

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$957,372	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$290	\$520	\$360
Revenue Collected During FY 11:	\$1,529,636	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,354,363	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$463	\$740	\$584
Per Capita Expenditures:	\$410	\$705	\$560
Revenues over (under) Expenditures:	\$175,273	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	83.63%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,132,645	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$343	\$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:	\$472,302	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,328,739	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$3,026,764	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$916	\$1,428	\$1,096
Revenue Collected During FY 11:	\$800,275	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$774,848	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$242	\$472	\$312
Per Capita Expenditures:	\$235	\$426	\$290
Operating Income (loss):	\$25,427	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	393.91%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,052,191	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$924	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Smithboro Village**

Unit Code: **003/040/32** County: **BOND**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$132,581**

Equalized Assessed Valuation: **\$1,103,404**

Population: **200**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$13,905**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$62,584	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$313	\$670	\$454
Revenue Collected During FY 11:	\$52,421	\$229,354	\$114,958
Expenditures During FY 11:	\$69,921	\$213,573	\$105,876
Per Capita Revenue:	\$262	\$579	\$289
Per Capita Expenditures:	\$350	\$555	\$286
Revenues over (under) Expenditures:	-\$17,500	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	64.53%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$45,123	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$226	\$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:	\$45,123	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$154.531	\$293,596	\$50,972
Per Capita Debt:	\$773	\$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:	\$1,074,277	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$5,371	\$2,114	\$837
Revenue Collected During FY 11:	\$60,926	\$200,254	\$87,964
Expenditures During FY 11:	\$85,013	\$193,235	\$93,439
Per Capita Revenue:	\$305	\$547	\$216
Per Capita Expenditures:	\$425	\$537	\$232
Operating Income (loss):	-\$24,087	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1235.28%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,050,151	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$5,251	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Smithfield Village**

Unit Code: **029/095/32** County: **FULTON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Combination**

Appropriation or Budget: **\$148,100**

Equalized Assessed Valuation: **\$1,007,122**

Population: **214**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$12,313**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$308,399	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1,441	\$670	\$454
Revenue Collected During FY 11:	\$54,621	\$229,354	\$114,958
Expenditures During FY 11:	\$44,385	\$213,573	\$105,876
Per Capita Revenue:	\$255	\$579	\$289
Per Capita Expenditures:	\$207	\$555	\$286
Revenues over (under) Expenditures:	\$10,236	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	718.08%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$318,719	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,489	\$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:	\$11,813	\$43,930	\$
Total Unrestricted Net Assets:	\$306,906	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$548.000	\$293,596	\$50,972
Per Capita Debt:	\$2.561	\$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:	\$1,195,992	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$5,589	\$2,114	\$837
Revenue Collected During FY 11:	\$72,720	\$200,254	\$87,964
Expenditures During FY 11:	\$111,722	\$193,235	\$93,439
Per Capita Revenue:	\$340	\$547	\$216
Per Capita Expenditures:	\$522	\$537	\$232
Operating Income (loss):	-\$39,002	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1035.52%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,156,906	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$5,406	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Smithton Village**

Unit Code: **088/130/32** County: **ST. CLAIR**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,749,608**

Equalized Assessed Valuation: **\$70,873,819**

Population: **3,683**

Employees:

Full Time: **22**

Part Time: **44**

Salaries Paid: **\$730,723**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,219,053	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$331	\$520	\$360
Revenue Collected During FY 11:	\$1,526,374	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,522,113	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$414	\$740	\$584
Per Capita Expenditures:	\$413	\$705	\$560
Revenues over (under) Expenditures:	\$4,261	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	80.37%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,223,314	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$332	\$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:	\$127,852	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,095,462	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,710,951	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.008	\$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:	\$2,412,363	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$655	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,254,665	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$849,079	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$341	\$472	\$312
Per Capita Expenditures:	\$231	\$426	\$290
Operating Income (loss):	\$405,586	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	331.88%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,817,949	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$765	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Somonauk Village**

Unit Code: **019/060/32** County: **DEKALB**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,019,413**

Equalized Assessed Valuation: **\$43,566,053**

Population: **1,852**

Employees:

Full Time: **6**

Part Time: **8**

Salaries Paid: **\$369,933**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$831.267	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$449	\$520	\$360
Revenue Collected During FY 11:	\$929.681	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$659.420	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$502	\$740	\$584
Per Capita Expenditures:	\$356	\$705	\$560
Revenues over (under) Expenditures:	\$270.261	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	149.57%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$986.288	\$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:	\$	\$45,457	\$
Total Unreserved Funds:	\$	\$5,948	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$423.152	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$986.288	\$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:	\$3.027.846	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.635	\$1,301	\$617
General Obligation Debt over EAV:	6.95%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,956,779	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,597	\$1,428	\$1,096
Revenue Collected During FY 11:	\$511,403	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$645,363	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$276	\$472	\$312
Per Capita Expenditures:	\$348	\$426	\$290
Operating Income (loss):	-\$133,960	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	395.20%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,550,459	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,377	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sorento Village**

Unit Code: **003/045/32** County: **BOND**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,936,100**

Equalized Assessed Valuation: **\$2,041,935**

Population: **498**

Employees:

Full Time: **2**

Part Time: **9**

Salaries Paid: **\$63,315**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$236,291	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$474	\$670	\$454
Revenue Collected During FY 11:	\$129,097	\$229,354	\$114,958
Expenditures During FY 11:	\$184,099	\$213,573	\$105,876
Per Capita Revenue:	\$259	\$579	\$289
Per Capita Expenditures:	\$370	\$555	\$286
Revenues over (under) Expenditures:	-\$55,002	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	102.00%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$187,789	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$377	\$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:	\$187,789	\$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:	\$390,400	\$293,596	\$50,972
Per Capita Debt:	\$784	\$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:	\$105,718	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$212	\$2,114	\$837
Revenue Collected During FY 11:	\$228,488	\$200,254	\$87,964
Expenditures During FY 11:	\$196,490	\$193,235	\$93,439
Per Capita Revenue:	\$459	\$547	\$216
Per Capita Expenditures:	\$395	\$537	\$232
Operating Income (loss):	\$31,998	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	70.09%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$137,716	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$277	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **South Barrington Village**

Unit Code: **016/530/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,885,690**

Equalized Assessed Valuation: **\$591,578,696**

Population: **4,565**

Employees:

Full Time:	26
Part Time:	6
Salaries Paid:	\$2,197,469

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:	\$2,868,394	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$628	\$520	\$360
Revenue Collected During FY 11:	\$6,502,085	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,736,636	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,424	\$740	\$584
Per Capita Expenditures:	\$1,038	\$705	\$560
Revenues over (under) Expenditures:	\$1,765,449	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	69.96%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,313,843	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$726	\$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:	\$1,674,590	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,028,268	\$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:	\$2.105.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$461	\$1,301	\$617
General Obligation Debt over EAV:	0.36%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$12,390,502	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,714	\$1,428	\$1,096
Revenue Collected During FY 11:	\$525,617	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$940,071	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$115	\$472	\$312
Per Capita Expenditures:	\$206	\$426	\$290
Operating Income (loss):	-\$414,454	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	1273.95%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$11,976,048	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,623	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **South Beloit City**

Unit Code: **101/050/30** County: **WINNEBAGO**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,190,767**

Equalized Assessed Valuation: **\$122,140,381**

Population: **7,892**

Employees:

Full Time: **35**

Part Time: **47**

Salaries Paid: **\$2,171,744**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,337,316	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$550	\$520	\$360
Revenue Collected During FY 11:	\$4,983,285	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,297,913	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$631	\$740	\$584
Per Capita Expenditures:	\$671	\$705	\$560
Revenues over (under) Expenditures:	-\$314,628	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	76.69%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,062,846	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$515	\$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:	\$1,616,791	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,269,402	\$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:	\$924.079	\$8,583,251	\$2,594,486
Per Capita Debt:	\$117	\$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:	\$4,740,227	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$601	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,045,367	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,451,482	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$132	\$472	\$312
Per Capita Expenditures:	\$184	\$426	\$290
Operating Income (loss):	-\$406,115	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	298.60%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,334,112	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$549	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **South Chicago Heights Village**

Unit Code: **016/535/32** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,763,021**

Equalized Assessed Valuation: **\$87,344,271**

Population: **4,139**

Employees:

Full Time: **23**

Part Time: **67**

Salaries Paid: **\$2,040,346**

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:	\$1,733,268	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$419	\$520	\$360
Revenue Collected During FY 11:	\$4,979,800	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,339,141	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,203	\$740	\$584
Per Capita Expenditures:	\$1,048	\$705	\$560
Revenues over (under) Expenditures:	\$640,659	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	47.90%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,078,362	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$502	\$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:	\$2,337,884	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,162,701	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4.925.505	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.190	\$1,301	\$617
General Obligation Debt over EAV:	3.32%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$899,896	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$217	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,408,812	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,158,813	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$340	\$472	\$312
Per Capita Expenditures:	\$280	\$426	\$290
Operating Income (loss):	\$249,999	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	111.84%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,296,018	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$313	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **South Elgin Village**

Unit Code: **045/090/32** County: **KANE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,814,716**

Equalized Assessed Valuation: **\$668,842,313**

Population: **21,985**

Employees:

Full Time:	90
Part Time:	9
Salaries Paid:	\$6,468,870

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:	\$9,225,351	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$420	\$520	\$360
Revenue Collected During FY 11:	\$11,829,287	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$11,916,160	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$538	\$740	\$584
Per Capita Expenditures:	\$542	\$705	\$560
Revenues over (under) Expenditures:	-\$86,873	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	77.09%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$9,185,603	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$418	\$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:	\$1,552,293	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$15,961,911	\$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:	\$12,119,949	\$8,583,251	\$2,594,486
Per Capita Debt:	\$551	\$1,301	\$617
General Obligation Debt over EAV:	0.18%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$23,891,553	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,087	\$1,428	\$1,096
Revenue Collected During FY 11:	\$6,447,929	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$5,145,423	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$293	\$472	\$312
Per Capita Expenditures:	\$234	\$426	\$290
Operating Income (loss):	\$1,302,506	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	476.82%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$24,534,389	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,116	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **South Holland Village**

Unit Code: **016/540/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,928,051**

Equalized Assessed Valuation: **\$508,467,730**

Population: **22,030**

Employees:

Full Time:	134
Part Time:	136
Salaries Paid:	\$10,948,839

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,802,422	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$127	\$520	\$360
Revenue Collected During FY 11:	\$22,800,684	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$21,608,319	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,035	\$740	\$584
Per Capita Expenditures:	\$981	\$705	\$560
Revenues over (under) Expenditures:	\$1,192,365	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	18.26%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,944,787	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$179	\$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:	\$3,359,950	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$4,779,866	\$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:	\$28,941,902	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.314	\$1,301	\$617
General Obligation Debt over EAV:	5.69%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$7,147,588	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$324	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,965,858	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,261,475	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$180	\$472	\$312
Per Capita Expenditures:	\$148	\$426	\$290
Operating Income (loss):	\$704,383	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	240.75%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$7,851,971	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$356	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **South Jacksonville Village**

Unit Code: **069/045/32** County: **MORGAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,013,305**

Equalized Assessed Valuation: **\$40,993,037**

Population: **3,475**

Employees:

Full Time:	12
Part Time:	42
Salaries Paid:	\$530,507

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,837,469	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$817	\$520	\$360
Revenue Collected During FY 11:	\$1,767,413	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,359,411	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$509	\$740	\$584
Per Capita Expenditures:	\$391	\$705	\$560
Revenues over (under) Expenditures:	\$408,002	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	238.74%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,245,471	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$934	\$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:	\$42,356	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,197,443	\$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:	\$1.617.072	\$8,583,251	\$2,594,486
Per Capita Debt:	\$465	\$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:	\$4,724,902	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,360	\$1,428	\$1,096
Revenue Collected During FY 11:	\$891,688	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$922,200	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$257	\$472	\$312
Per Capita Expenditures:	\$265	\$426	\$290
Operating Income (loss):	-\$30,512	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	509.04%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$4,694,389	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,351	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **South Pekin Village**

Unit Code: **090/075/32** County: **TAZEWELL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,018,997**

Equalized Assessed Valuation: **\$7,608,371**

Population: **1,146**

Employees:

Full Time: **5**

Part Time: **6**

Salaries Paid: **\$217,512**

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:	\$64,306	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$56	\$520	\$360
Revenue Collected During FY 11:	\$414,172	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$451,114	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$361	\$740	\$584
Per Capita Expenditures:	\$394	\$705	\$560
Revenues over (under) Expenditures:	-\$36,942	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	6.07%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$27,364	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$24	\$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:	\$27,364	\$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:	\$1,435,369	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.253	\$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:	\$2,015,503	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,759	\$1,428	\$1,096
Revenue Collected During FY 11:	\$386,078	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$329,386	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$337	\$472	\$312
Per Capita Expenditures:	\$287	\$426	\$290
Operating Income (loss):	\$56,692	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	629.11%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,072,195	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,808	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **South Roxana Village**

Unit Code: **057/110/32** County: **MADISON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,100,000**

Equalized Assessed Valuation: **\$16,239,290**

Population: **2,052**

Employees:

Full Time: **11**

Part Time: **13**

Salaries Paid: **\$494,479**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$70,382	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$34	\$520	\$360
Revenue Collected During FY 11:	\$940,252	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$915,793	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$458	\$740	\$584
Per Capita Expenditures:	\$446	\$705	\$560
Revenues over (under) Expenditures:	\$24,459	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	10.36%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$94,841	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$46	\$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:	\$2,273	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$69,440	\$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:	\$48.242	\$8,583,251	\$2,594,486
Per Capita Debt:	\$24	\$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:	\$1,444,525	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$704	\$1,428	\$1,096
Revenue Collected During FY 11:	\$552,487	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$656,392	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$269	\$472	\$312
Per Capita Expenditures:	\$320	\$426	\$290
Operating Income (loss):	-\$103,905	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	204.24%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,340,620	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$653	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **South Wilmington Village**

Unit Code: **032/070/32**

County: **GRUNDY**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,180,348

Equalized Assessed Valuation:

\$12,417,138

Population:

630

Employees:

Full Time:

11

Part Time:

3

Salaries Paid:

\$71,751

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$247.869	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$393	\$670	\$454
Revenue Collected During FY 11:	\$280.437	\$229,354	\$114,958
Expenditures During FY 11:	\$286.955	\$213,573	\$105,876
Per Capita Revenue:	\$445	\$579	\$289
Per Capita Expenditures:	\$455	\$555	\$286
Revenues over (under) Expenditures:	-\$6.518	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	73.39%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$210.585	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$334	\$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:	\$42.629	\$43,930	\$
Total Unrestricted Net Assets:	\$167.956	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$483,690	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$768	\$2,114	\$837
Revenue Collected During FY 11:	\$113,633	\$200,254	\$87,964
Expenditures During FY 11:	\$206,618	\$193,235	\$93,439
Per Capita Revenue:	\$180	\$547	\$216
Per Capita Expenditures:	\$328	\$537	\$232
Operating Income (loss):	-\$92,985	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	203.99%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$421,471	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$669	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Southern View Village**

Unit Code: **083/110/32** County: **SANGAMON**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,822,100**

Equalized Assessed Valuation: **\$19,493,083**

Population: **1,640**

Employees:

Full Time: **7**

Part Time: **19**

Salaries Paid: **\$299,866**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$813.152	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$496	\$520	\$360
Revenue Collected During FY 11:	\$819.277	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$860.584	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$500	\$740	\$584
Per Capita Expenditures:	\$525	\$705	\$560
Revenues over (under) Expenditures:	-\$41.307	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	89.69%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$771.845	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$471	\$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:	\$221.101	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$550.747	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$297.362	\$8,583,251	\$2,594,486
Per Capita Debt:	\$181	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sparland Village**

Unit Code: **059/025/32** County: **MARSHALL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$473,400**

Equalized Assessed Valuation: **\$3,914,327**

Population: **504**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$26,372**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$70,392	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$140	\$670	\$454
Revenue Collected During FY 11:	\$119,312	\$229,354	\$114,958
Expenditures During FY 11:	\$64,067	\$213,573	\$105,876
Per Capita Revenue:	\$237	\$579	\$289
Per Capita Expenditures:	\$127	\$555	\$286
Revenues over (under) Expenditures:	\$55,245	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	201.69%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$129,214	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$256	\$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:	\$73,079	\$43,930	\$
Total Unrestricted Net Assets:	\$56,135	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$241.069	\$293,596	\$50,972
Per Capita Debt:	\$478	\$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:	\$655,695	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,301	\$2,114	\$837
Revenue Collected During FY 11:	\$145,074	\$200,254	\$87,964
Expenditures During FY 11:	\$136,046	\$193,235	\$93,439
Per Capita Revenue:	\$288	\$547	\$216
Per Capita Expenditures:	\$270	\$537	\$232
Operating Income (loss):	\$9,028	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	485.97%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$661,146	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,312	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Sparta City**

Unit Code: **079/065/30** County: **RANDOLPH**

Fiscal Year End: **3/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,766,750**

Equalized Assessed Valuation: **\$54,938,803**

Population: **4,317**

Employees:

Full Time:	39
Part Time:	55
Salaries Paid:	\$1,758,169

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,040,765	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.863	\$520	\$360
Revenue Collected During FY 11:	\$4,363,101	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,269,973	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.011	\$740	\$584
Per Capita Expenditures:	\$989	\$705	\$560
Revenues over (under) Expenditures:	\$93,128	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	178.77%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$7,633,639	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,768	\$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:	\$464,779	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$4,858,680	\$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:	\$20.356.519	\$8,583,251	\$2,594,486
Per Capita Debt:	\$4.715	\$1,301	\$617
General Obligation Debt over EAV:	5.20%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$7,462,947	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,729	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,189,819	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,802,349	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$507	\$472	\$312
Per Capita Expenditures:	\$649	\$426	\$290
Operating Income (loss):	-\$612,530	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	252.31%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$7,070,671	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,638	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Spring Bay Village**

Unit Code: **102/070/32** County: **WOODFORD**

Fiscal Year End: **6/1/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$269,605**

Equalized Assessed Valuation: **\$5,922,460**

Population: **452**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$22,311**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$40.702	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$90	\$670	\$454
Revenue Collected During FY 11:	\$101.089	\$229,354	\$114,958
Expenditures During FY 11:	\$72.217	\$213,573	\$105,876
Per Capita Revenue:	\$224	\$579	\$289
Per Capita Expenditures:	\$160	\$555	\$286
Revenues over (under) Expenditures:	\$28.872	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	96.34%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$69.574	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$154	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$69.573	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3.786	\$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:	\$	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Spring Grove Village**

Unit Code: **063/100/32** County: **MCHENRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,528,946**

Equalized Assessed Valuation: **\$222,653,236**

Population: **5,778**

Employees:

Full Time: **18**

Part Time: **13**

Salaries Paid: **\$1,099,383**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,530,462	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$611	\$520	\$360
Revenue Collected During FY 11:	\$3,636,923	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,256,221	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$629	\$740	\$584
Per Capita Expenditures:	\$564	\$705	\$560
Revenues over (under) Expenditures:	\$380,702	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	114.95%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,743,164	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$648	\$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:	\$1,374,862	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,312,816	\$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:	\$2,264,213	\$8,583,251	\$2,594,486
Per Capita Debt:	\$392	\$1,301	\$617
General Obligation Debt over EAV:	0.25%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,391,124	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$414	\$1,428	\$1,096
Revenue Collected During FY 11:	\$289,176	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$400,287	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$50	\$472	\$312
Per Capita Expenditures:	\$69	\$426	\$290
Operating Income (loss):	-\$111,111	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	611.56%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,448,013	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$424	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Spring Valley City**

Unit Code: **006/105/30** County: **BUREAU**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,879,500**

Equalized Assessed Valuation: **\$63,747,115**

Population: **5,375**

Employees:

Full Time: **29**

Part Time: **120**

Salaries Paid: **\$1,626,034**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$708.616	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$132	\$520	\$360
Revenue Collected During FY 11:	\$3.011.640	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2.731.375	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$560	\$740	\$584
Per Capita Expenditures:	\$508	\$705	\$560
Revenues over (under) Expenditures:	\$280.265	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	32.71%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$893.419	\$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:	\$897.028	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$251.280	\$837,156	\$690,850



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$6,895,542	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.283	\$1,301	\$617
General Obligation Debt over EAV:	2.71%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,294,016	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,171	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,142,477	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,942,310	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$585	\$472	\$312
Per Capita Expenditures:	\$361	\$426	\$290
Operating Income (loss):	\$1,200,167	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	388.62%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$7,548,183	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,404	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Springfield City**

Unit Code: **083/120/30** County: **SANGAMON**

Fiscal Year End: **2/28/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$583,655,628**

Equalized Assessed Valuation: **\$2,178,101,932**

Population: **116,250**

Employees:

Full Time: **1,667**

Part Time: **1**

Salaries Paid: **\$106,682,027**

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$25,783,910	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$222	\$408	\$344
Revenue Collected During FY 11:	\$129,775,604	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$116,930,015	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,116	\$966	\$915
Per Capita Expenditures:	\$1,006	\$910	\$864
Revenues over (under) Expenditures:	\$12,845,589	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	27.56%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$32,222,706	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$277	\$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:	\$30,851,313	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$52,797,816	\$4,803,365	\$9,476,133



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Per Capita Debt:

General Obligation Debt over EAV:

Amounts

Averages

Medians

\$809,930,153

\$80,093,952

\$52,112,479

\$6.967

\$1,447

\$1,211

1.48%

4.26%

3.16%

Enterprise Funds

Beginning Retained Earnings for FY 11:

Per Capita Beginning Retained Earnings for FY 11:

Revenue Collected During FY 11:

Expenditures During FY 11:

Per Capita Revenue:

Per Capita Expenditures:

Operating Income (loss):

Ratio of Retained Earnings to Expenditures:

Ending Retained Earnings for FY 11:

Per Capita Ending Retained Earnings:

Amounts

Averages

Medians

\$572,233,445

\$68,241,573

\$47,518,024

\$4,922

\$1,281

\$1,058

\$270,092,604

\$19,021,231

\$10,804,782

\$270,156,950

\$18,785,626

\$10,275,973

\$2,323

\$347

\$255

\$2,324

\$343

\$253

-\$64,346

\$235,605

\$246,336

210.62%

446.20%

397.59%

\$569,001,159

\$69,059,751

\$47,406,747

\$4,895

\$1,300

\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **St. Anne Village**

Unit Code: **046/085/32** County: **KANKAKEE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,428,000**

Equalized Assessed Valuation: **\$14,117,257**

Population: **1,200**

Employees:

Full Time: **4**

Part Time: **12**

Salaries Paid: **\$230,898**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$88,121	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$73	\$520	\$360
Revenue Collected During FY 11:	\$532,778	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$492,315	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$444	\$740	\$584
Per Capita Expenditures:	\$410	\$705	\$560
Revenues over (under) Expenditures:	\$40,463	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	26.12%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$128,584	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$107	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$128,584	\$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:	\$711,560	\$8,583,251	\$2,594,486
Per Capita Debt:	\$593	\$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:	\$1,918,552	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,599	\$1,428	\$1,096
Revenue Collected During FY 11:	\$254,663	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$309,203	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$212	\$472	\$312
Per Capita Expenditures:	\$258	\$426	\$290
Operating Income (loss):	-\$54,540	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	602.84%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,864,012	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,553	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **St. Augustine Village**

Unit Code: **048/055/32** County: **KNOX**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$277,800**

Equalized Assessed Valuation: **\$681,071**

Population: **151**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$12,658**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$74,793	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$495	\$670	\$454
Revenue Collected During FY 11:	\$36,449	\$229,354	\$114,958
Expenditures During FY 11:	\$30,606	\$213,573	\$105,876
Per Capita Revenue:	\$241	\$579	\$289
Per Capita Expenditures:	\$203	\$555	\$286
Revenues over (under) Expenditures:	\$5,843	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	262.96%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$80,481	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$533	\$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:	\$21,929	\$43,930	\$
Total Unrestricted Net Assets:	\$58,552	\$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:	\$10.342	\$293,596	\$50,972
Per Capita Debt:	\$68	\$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:	\$11,004	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$73	\$2,114	\$837
Revenue Collected During FY 11:	\$17,637	\$200,254	\$87,964
Expenditures During FY 11:	\$19,339	\$193,235	\$93,439
Per Capita Revenue:	\$117	\$547	\$216
Per Capita Expenditures:	\$128	\$537	\$232
Operating Income (loss):	-\$1,702	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	48.90%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$9,457	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$63	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **St. Charles City**

Unit Code: **045/080/30** County: **KANE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$133,942,200**

Equalized Assessed Valuation: **\$1,548,128,154**

Population: **32,974**

Employees:

Full Time: **247**

Part Time: **81**

Salaries Paid: **\$22,771,263**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$24,329,817	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$738	\$408	\$344
Revenue Collected During FY 11:	\$42,061,535	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$34,089,685	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$1,276	\$966	\$915
Per Capita Expenditures:	\$1,034	\$910	\$864
Revenues over (under) Expenditures:	\$7,971,850	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	68.21%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$23,252,635	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$705	\$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:	\$20,622,400	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$2,561,737	\$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:	\$117,465,444	\$80,093,952	\$52,112,479
Per Capita Debt:	\$3.562	\$1,447	\$1,211
General Obligation Debt over EAV:	5.83%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$107,280,535	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$3,253	\$1,281	\$1,058
Revenue Collected During FY 11:	\$56,207,672	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$62,050,764	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$1,705	\$347	\$255
Per Capita Expenditures:	\$1,882	\$343	\$253
Operating Income (loss):	-\$5,843,092	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	163.07%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$101,188,030	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$3,069	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **St. Elmo City**

Unit Code: **026/030/30** County: **FAYETTE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$14,556,000**

Equalized Assessed Valuation: **\$8,313,756**

Population: **1,448**

Employees:

Full Time: **9**

Part Time: **4**

Salaries Paid: **\$263,431**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$624.435	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$431	\$520	\$360
Revenue Collected During FY 11:	\$652.976	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$566.851	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$451	\$740	\$584
Per Capita Expenditures:	\$391	\$705	\$560
Revenues over (under) Expenditures:	\$86.125	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	125.35%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$710.560	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$491	\$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:	\$690.146	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$577.087	\$8,583,251	\$2,594,486
Per Capita Debt:	\$399	\$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:	\$2,293,534	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,584	\$1,428	\$1,096
Revenue Collected During FY 11:	\$912,063	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$656,560	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$630	\$472	\$312
Per Capita Expenditures:	\$453	\$426	\$290
Operating Income (loss):	\$255,503	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	388.24%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,549,037	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,760	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **St. Francisville City**

Unit Code: **051/030/30** County: **LAWRENCE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,744,075**

Equalized Assessed Valuation: **\$2,014,398**

Population: **1,188**

Employees:

Full Time: **4**

Part Time: **23**

Salaries Paid: **\$159,810**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$43,306	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$36	\$520	\$360
Revenue Collected During FY 11:	\$163,785	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$151,846	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$138	\$740	\$584
Per Capita Expenditures:	\$128	\$705	\$560
Revenues over (under) Expenditures:	\$11,939	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	36.38%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$55,245	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$47	\$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:	\$55,246	\$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:	\$1,382,726	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.164	\$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:	\$1,186,644	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$999	\$1,428	\$1,096
Revenue Collected During FY 11:	\$372,278	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$358,486	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$313	\$472	\$312
Per Capita Expenditures:	\$302	\$426	\$290
Operating Income (loss):	\$13,792	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	334.86%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,200,436	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,010	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **St. Jacob Village**

Unit Code: **057/105/32** County: **MADISON**

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,862,012**

Equalized Assessed Valuation: **\$16,140,175**

Population: **1,100**

Employees:

Full Time: **4**

Part Time: **10**

Salaries Paid: **\$287,784**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$121.137	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$110	\$520	\$360
Revenue Collected During FY 11:	\$441.278	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$425.512	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$401	\$740	\$584
Per Capita Expenditures:	\$387	\$705	\$560
Revenues over (under) Expenditures:	\$15.766	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	35.24%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$149.968	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$136	\$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:	\$149.968	\$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:	\$348.367	\$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:	\$673,422	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$612	\$1,428	\$1,096
Revenue Collected During FY 11:	\$550,502	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$639,024	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$500	\$472	\$312
Per Capita Expenditures:	\$581	\$426	\$290
Operating Income (loss):	-\$88,522	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	99.34%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$634,835	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$577	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **St. Johns Village**

Unit Code: **073/025/32** County: **PERRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$125,591**

Equalized Assessed Valuation: **\$1,359,753**

Population: **215**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$13,661**

Blended Component Units

Number Submitted = 1

St.Johns Village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$149,377	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$695	\$670	\$454
Revenue Collected During FY 11:	\$58,273	\$229,354	\$114,958
Expenditures During FY 11:	\$62,357	\$213,573	\$105,876
Per Capita Revenue:	\$271	\$579	\$289
Per Capita Expenditures:	\$290	\$555	\$286
Revenues over (under) Expenditures:	-\$4,084	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	233.00%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$145,291	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$676	\$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:	\$40,799	\$43,930	\$
Total Unrestricted Net Assets:	\$104,492	\$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:	\$34.438	\$293,596	\$50,972
Per Capita Debt:	\$160	\$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:	\$58,011	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$270	\$2,114	\$837
Revenue Collected During FY 11:	\$31,481	\$200,254	\$87,964
Expenditures During FY 11:	\$27,845	\$193,235	\$93,439
Per Capita Revenue:	\$146	\$547	\$216
Per Capita Expenditures:	\$130	\$537	\$232
Operating Income (loss):	\$3,636	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	222.79%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$62,036	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$289	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **St. Joseph Village**

Unit Code: **010/105/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,331,074**

Equalized Assessed Valuation: **\$65,442,226**

Population: **3,967**

Employees:

Full Time: **6**

Part Time: **5**

Salaries Paid: **\$371,826**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,716,225	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$433	\$520	\$360
Revenue Collected During FY 11:	\$1,256,635	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,037,381	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$317	\$740	\$584
Per Capita Expenditures:	\$262	\$705	\$560
Revenues over (under) Expenditures:	\$219,254	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	186.57%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,935,479	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$488	\$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:	\$2,027,739	\$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:	\$3.073.553	\$8,583,251	\$2,594,486
Per Capita Debt:	\$775	\$1,301	\$617
General Obligation Debt over EAV:	2.38%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,297,009	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$327	\$1,428	\$1,096
Revenue Collected During FY 11:	\$468,901	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$439,829	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$118	\$472	\$312
Per Capita Expenditures:	\$111	\$426	\$290
Operating Income (loss):	\$29,072	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	301.50%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,326,081	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$334	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **St. Libory Village**

Unit Code: **088/115/32** County: **ST. CLAIR**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$345,012**

Equalized Assessed Valuation: **\$8,089,025**

Population: **625**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$50,386**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$218,449	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$350	\$670	\$454
Revenue Collected During FY 11:	\$204,610	\$229,354	\$114,958
Expenditures During FY 11:	\$206,000	\$213,573	\$105,876
Per Capita Revenue:	\$327	\$579	\$289
Per Capita Expenditures:	\$330	\$555	\$286
Revenues over (under) Expenditures:	-\$1,390	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	105.37%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$217,059	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$347	\$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:	\$237,356	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$148,768	\$293,596	\$50,972
Per Capita Debt:	\$238	\$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:	\$1,919,318	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,071	\$2,114	\$837
Revenue Collected During FY 11:	\$177,348	\$200,254	\$87,964
Expenditures During FY 11:	\$196,113	\$193,235	\$93,439
Per Capita Revenue:	\$284	\$547	\$216
Per Capita Expenditures:	\$314	\$537	\$232
Operating Income (loss):	-\$18,765	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1035.40%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,030,553	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$3,249	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **St. Peter Village**

Unit Code: **026/035/32** County: **FAYETTE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,250,855**

Equalized Assessed Valuation: **\$3,053,394**

Population: **375**

Employees:

Full Time: **2**

Part Time: **9**

Salaries Paid: **\$71,668**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$21,288	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$57	\$670	\$454
Revenue Collected During FY 11:	\$173,486	\$229,354	\$114,958
Expenditures During FY 11:	\$156,291	\$213,573	\$105,876
Per Capita Revenue:	\$463	\$579	\$289
Per Capita Expenditures:	\$417	\$555	\$286
Revenues over (under) Expenditures:	\$17,195	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	24.62%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$38,483	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$103	\$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:	\$39,651	\$43,930	\$
Total Unrestricted Net Assets:	-\$1,168	\$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:	\$3.402	\$293,596	\$50,972
Per Capita Debt:	\$9	\$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:	\$256,290	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$683	\$2,114	\$837
Revenue Collected During FY 11:	\$190,968	\$200,254	\$87,964
Expenditures During FY 11:	\$142,656	\$193,235	\$93,439
Per Capita Revenue:	\$509	\$547	\$216
Per Capita Expenditures:	\$380	\$537	\$232
Operating Income (loss):	\$48,312	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	213.52%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$304,602	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$812	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Standard Village**

Unit Code: **078/035/32** County: **PUTNAM**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$276,000**

Equalized Assessed Valuation: **\$2,588,896**

Population: **256**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$10,417**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$154.607	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$604	\$670	\$454
Revenue Collected During FY 11:	\$64.742	\$229,354	\$114,958
Expenditures During FY 11:	\$74.569	\$213,573	\$105,876
Per Capita Revenue:	\$253	\$579	\$289
Per Capita Expenditures:	\$291	\$555	\$286
Revenues over (under) Expenditures:	-\$9.827	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	194.16%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$144.780	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$566	\$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:	\$144.780	\$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:	\$248.333	\$293,596	\$50,972
Per Capita Debt:	\$970	\$798	\$117
General Obligation Debt over EAV:	9.59%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$250,436	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$978	\$2,114	\$837
Revenue Collected During FY 11:	\$89,836	\$200,254	\$87,964
Expenditures During FY 11:	\$64,923	\$193,235	\$93,439
Per Capita Revenue:	\$351	\$547	\$216
Per Capita Expenditures:	\$254	\$537	\$232
Operating Income (loss):	\$24,913	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	424.12%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$275,349	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,076	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Standard City Village**

Unit Code: **056/110/32** County: **MACOUPIN**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$52,395**

Equalized Assessed Valuation: **\$**

Population: **158**

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:	\$60.625	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$384	\$670	\$454
Revenue Collected During FY 11:	\$32.674	\$229,354	\$114,958
Expenditures During FY 11:	\$53.574	\$213,573	\$105,876
Per Capita Revenue:	\$207	\$579	\$289
Per Capita Expenditures:	\$339	\$555	\$286
Revenues over (under) Expenditures:	-\$20.900	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	74.15%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$39.725	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$251	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$39.724	\$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:	\$73,215	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$463	\$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:	\$73,215	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$463	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Stanford Village**

Unit Code: **064/105/32** County: **MCLEAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$911,200**

Equalized Assessed Valuation: **\$6,615,241**

Population: **596**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$87,337**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$230,314	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$386	\$670	\$454
Revenue Collected During FY 11:	\$263,091	\$229,354	\$114,958
Expenditures During FY 11:	\$268,171	\$213,573	\$105,876
Per Capita Revenue:	\$441	\$579	\$289
Per Capita Expenditures:	\$450	\$555	\$286
Revenues over (under) Expenditures:	-\$5,080	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	83.99%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$225,234	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$378	\$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:	\$103,087	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$279,996	\$293,596	\$50,972
Per Capita Debt:	\$470	\$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:	\$541,087	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$908	\$2,114	\$837
Revenue Collected During FY 11:	\$126,194	\$200,254	\$87,964
Expenditures During FY 11:	\$92,349	\$193,235	\$93,439
Per Capita Revenue:	\$212	\$547	\$216
Per Capita Expenditures:	\$155	\$537	\$232
Operating Income (loss):	\$33,845	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	622.56%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$574,932	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$965	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Staunton City**

Unit Code: **056/115/30** County: **MACOUPIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Combination**

Appropriation or Budget: **\$9,051,472**

Equalized Assessed Valuation: **\$57,588,894**

Population: **5,139**

Employees:

Full Time: **19**

Part Time: **55**

Salaries Paid: **\$1,187,922**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,728,102	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$336	\$520	\$360
Revenue Collected During FY 11:	\$2,048,311	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,729,135	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$399	\$740	\$584
Per Capita Expenditures:	\$336	\$705	\$560
Revenues over (under) Expenditures:	\$319,176	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	114.71%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,983,484	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$386	\$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:	\$1,983,484	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$10,020,882	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,950	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,877,880	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,403,794	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$365	\$472	\$312
Per Capita Expenditures:	\$273	\$426	\$290
Operating Income (loss):	\$474,086	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	752.16%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$10,558,762	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,055	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Steeleville Village**

Unit Code: **079/070/32** County: **RANDOLPH**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,107,400**

Equalized Assessed Valuation: **\$24,981,644**

Population: **2,083**

Employees:

Full Time: **13**

Part Time: **26**

Salaries Paid: **\$487,206**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$765,378	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$367	\$520	\$360
Revenue Collected During FY 11:	\$1,626,272	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,407,794	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$781	\$740	\$584
Per Capita Expenditures:	\$676	\$705	\$560
Revenues over (under) Expenditures:	\$218,478	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	69.89%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$983,856	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$472	\$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:	\$983,856	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.162.103	\$8,583,251	\$2,594,486
Per Capita Debt:	\$558	\$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:	\$524,383	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$252	\$1,428	\$1,096
Revenue Collected During FY 11:	\$509,608	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$439,198	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$245	\$472	\$312
Per Capita Expenditures:	\$211	\$426	\$290
Operating Income (loss):	\$70,410	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	135.43%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$594,793	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$286	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Steger Village**

Unit Code: **016/545/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,933,633**

Equalized Assessed Valuation: **\$145,848,677**

Population: **10,409**

Employees:

Full Time: **36**

Part Time: **36**

Salaries Paid: **\$2,319,794**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,093,413	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$201	\$520	\$360
Revenue Collected During FY 11:	\$5,943,756	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,833,410	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$571	\$740	\$584
Per Capita Expenditures:	\$464	\$705	\$560
Revenues over (under) Expenditures:	\$1,110,346	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	56.07%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,709,931	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$260	\$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:	\$3,139,847	\$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:	\$2,425,850	\$8,583,251	\$2,594,486
Per Capita Debt:	\$233	\$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:	\$3,456,180	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$332	\$1,428	\$1,096
Revenue Collected During FY 11:	\$871,628	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$613,136	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$84	\$472	\$312
Per Capita Expenditures:	\$59	\$426	\$290
Operating Income (loss):	\$258,492	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	605.85%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,714,672	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$357	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Sterling City**

Unit Code: **098/055/30** County: **WHITESIDE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$169,939,054**

Equalized Assessed Valuation: **\$177,136,623**

Population: **15,596**

Employees:

Full Time:	99
Part Time:	86
Salaries Paid:	\$5,714,340

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9,640,011	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$618	\$520	\$360
Revenue Collected During FY 11:	\$13,302,093	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$13,447,637	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$853	\$740	\$584
Per Capita Expenditures:	\$862	\$705	\$560
Revenues over (under) Expenditures:	-\$145,544	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	108.06%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$14,531,041	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$932	\$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:	\$6,289,479	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$5,513,789	\$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:	\$20,552,590	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.318	\$1,301	\$617
General Obligation Debt over EAV:	2.71%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$10,319,248	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$662	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,599,682	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,426,029	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$167	\$472	\$312
Per Capita Expenditures:	\$156	\$426	\$290
Operating Income (loss):	\$173,653	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	431.51%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$10,468,672	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$671	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Steward Village**

Unit Code: **052/055/32** County: **LEE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$64,349**

Equalized Assessed Valuation: **\$3,651,366**

Population: **499**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$18,112**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$136.464	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$273	\$670	\$454
Revenue Collected During FY 11:	\$52.806	\$229,354	\$114,958
Expenditures During FY 11:	\$112.694	\$213,573	\$105,876
Per Capita Revenue:	\$106	\$579	\$289
Per Capita Expenditures:	\$226	\$555	\$286
Revenues over (under) Expenditures:	-\$59.888	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	67.95%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$76.576	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$153	\$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:	\$80.354	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$89,900	\$293,596	\$50,972
Per Capita Debt:	\$180	\$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:	\$801,991	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,607	\$2,114	\$837
Revenue Collected During FY 11:	\$49,842	\$200,254	\$87,964
Expenditures During FY 11:	\$59,979	\$193,235	\$93,439
Per Capita Revenue:	\$100	\$547	\$216
Per Capita Expenditures:	\$120	\$537	\$232
Operating Income (loss):	-\$10,137	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1320.22%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$791,854	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,587	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Stewardson Village**

Unit Code: **086/045/32** County: **SHELBY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,869,000**

Equalized Assessed Valuation: **\$6,727,104**

Population: **716**

Employees:

Full Time: **3**

Part Time: **9**

Salaries Paid: **\$120,857**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$202.760	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$283	\$670	\$454
Revenue Collected During FY 11:	\$184.070	\$229,354	\$114,958
Expenditures During FY 11:	\$161.024	\$213,573	\$105,876
Per Capita Revenue:	\$257	\$579	\$289
Per Capita Expenditures:	\$225	\$555	\$286
Revenues over (under) Expenditures:	\$23.046	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	140.47%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$226.195	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$316	\$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:	\$86.083	\$43,930	\$
Total Unrestricted Net Assets:	\$78.354	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$125,544	\$293,596	\$50,972
Per Capita Debt:	\$175	\$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:	\$1,394,258	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,947	\$2,114	\$837
Revenue Collected During FY 11:	\$176,902	\$200,254	\$87,964
Expenditures During FY 11:	\$181,478	\$193,235	\$93,439
Per Capita Revenue:	\$247	\$547	\$216
Per Capita Expenditures:	\$253	\$537	\$232
Operating Income (loss):	-\$4,576	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	765.76%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,389,682	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,941	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Stickney Village**

Unit Code: **016/550/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,554,079**

Equalized Assessed Valuation: **\$154,179,136**

Population: **6,786**

Employees:

Full Time:	38
Part Time:	49
Salaries Paid:	\$3,216,196

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,555,632	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$377	\$520	\$360
Revenue Collected During FY 11:	\$6,858,136	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6,557,312	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1,011	\$740	\$584
Per Capita Expenditures:	\$966	\$705	\$560
Revenues over (under) Expenditures:	\$300,824	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	39.75%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,606,456	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$384	\$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:	\$1,380,394	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,648,469	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$10,569,742	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.558	\$1,301	\$617
General Obligation Debt over EAV:	6.44%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,468,556	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$364	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,024,064	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,009,971	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$298	\$472	\$312
Per Capita Expenditures:	\$296	\$426	\$290
Operating Income (loss):	\$14,093	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	123.52%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,482,649	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$366	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Stillman Valley Village**

Unit Code: **071/060/32** County: **OGLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,120,700**

Equalized Assessed Valuation: **\$17,844,959**

Population: **1,108**

Employees:

Full Time: **4**

Part Time: **8**

Salaries Paid: **\$182,873**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$86,479	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$78	\$520	\$360
Revenue Collected During FY 11:	\$743,023	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$708,568	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$671	\$740	\$584
Per Capita Expenditures:	\$640	\$705	\$560
Revenues over (under) Expenditures:	\$34,455	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	17.07%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$120,934	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$109	\$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:	\$28,615	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$92,319	\$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:	\$443,924	\$8,583,251	\$2,594,486
Per Capita Debt:	\$401	\$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:	\$309,082	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$279	\$1,428	\$1,096
Revenue Collected During FY 11:	\$470,304	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$345,841	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$424	\$472	\$312
Per Capita Expenditures:	\$312	\$426	\$290
Operating Income (loss):	\$124,463	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	125.36%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$433,545	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$391	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Stockton Village**

Unit Code: **043/050/32** County: **JO DAVIESS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,683,730**

Equalized Assessed Valuation: **\$24,221,283**

Population: **1,862**

Employees:

Full Time: **11**

Part Time: **25**

Salaries Paid: **\$542,005**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$708,678	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$381	\$520	\$360
Revenue Collected During FY 11:	\$1,197,185	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,183,371	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$643	\$740	\$584
Per Capita Expenditures:	\$636	\$705	\$560
Revenues over (under) Expenditures:	\$13,814	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	54.52%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$645,221	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$347	\$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:	\$33,905	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$611,316	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,291,110	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.768	\$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:	\$3,726,801	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,002	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,077,615	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,030,683	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$579	\$472	\$312
Per Capita Expenditures:	\$554	\$426	\$290
Operating Income (loss):	\$46,932	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	373.64%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,851,004	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,068	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Stonefort Village**

Unit Code: **100/080/32** County: **WILLIAMSON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$217,906**

Equalized Assessed Valuation: **\$1,108,344**

Population: **292**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$12,270**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$70.104	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$240	\$670	\$454
Revenue Collected During FY 11:	\$55.184	\$229,354	\$114,958
Expenditures During FY 11:	\$46.399	\$213,573	\$105,876
Per Capita Revenue:	\$189	\$579	\$289
Per Capita Expenditures:	\$159	\$555	\$286
Revenues over (under) Expenditures:	\$8.785	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	182.09%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$84.489	\$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:	\$48.709	\$43,930	\$
Total Unrestricted Net Assets:	\$35.780	\$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:	\$225.801	\$293,596	\$50,972
Per Capita Debt:	\$773	\$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:	\$902,052	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$3,089	\$2,114	\$837
Revenue Collected During FY 11:	\$131,427	\$200,254	\$87,964
Expenditures During FY 11:	\$153,951	\$193,235	\$93,439
Per Capita Revenue:	\$450	\$547	\$216
Per Capita Expenditures:	\$527	\$537	\$232
Operating Income (loss):	-\$22,524	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	567.67%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$873,928	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,993	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Stonington Village**

Unit Code: **011/060/32** County: **CHRISTIAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$710,600**

Equalized Assessed Valuation: **\$8,568,852**

Population: **960**

Employees:

Full Time: **5**

Part Time: **10**

Salaries Paid: **\$214,351**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$179,828	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$187	\$670	\$454
Revenue Collected During FY 11:	\$589,181	\$229,354	\$114,958
Expenditures During FY 11:	\$781,980	\$213,573	\$105,876
Per Capita Revenue:	\$614	\$579	\$289
Per Capita Expenditures:	\$815	\$555	\$286
Revenues over (under) Expenditures:	-\$192,799	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	14.11%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$110,349	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$115	\$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:	\$110,349	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,757,165	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,872	\$2,114	\$837
Revenue Collected During FY 11:	\$806,465	\$200,254	\$87,964
Expenditures During FY 11:	\$801,912	\$193,235	\$93,439
Per Capita Revenue:	\$840	\$547	\$216
Per Capita Expenditures:	\$835	\$537	\$232
Operating Income (loss):	\$4,553	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	329.01%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,638,398	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,748	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Stoy Village**

Unit Code: 017/035/32

County: CRAWFORD

Fiscal Year End:

4/30/2011

Accounting Method:

Cash

Appropriation or Budget:

\$24,670

Equalized Assessed Valuation:

\$867,594

Population:

115

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:	\$105,271	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$915	\$670	\$454
Revenue Collected During FY 11:	\$28,838	\$229,354	\$114,958
Expenditures During FY 11:	\$22,125	\$213,573	\$105,876
Per Capita Revenue:	\$251	\$579	\$289
Per Capita Expenditures:	\$192	\$555	\$286
Revenues over (under) Expenditures:	\$6,713	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	506.14%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$111,984	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$974	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$111,984	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Strasburg Village**

Unit Code: **086/050/32** County: **SHELBY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$893,100**

Equalized Assessed Valuation: **\$4,163,396**

Population: **603**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$95,797**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$37,535	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$62	\$670	\$454
Revenue Collected During FY 11:	\$255.685	\$229,354	\$114,958
Expenditures During FY 11:	\$777.189	\$213,573	\$105,876
Per Capita Revenue:	\$424	\$579	\$289
Per Capita Expenditures:	\$1,289	\$555	\$286
Revenues over (under) Expenditures:	-\$521.504	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	-4.87%	249.66%	150.66%
Ending Fund Balance for FY 11:	-\$37.824	\$272,815	\$166,641
Per Capita Ending Fund Balance:	-\$63	\$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:	-\$59.523	\$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:	\$717.309	\$293,596	\$50,972
Per Capita Debt:	\$1.190	\$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:	\$604,150	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,002	\$2,114	\$837
Revenue Collected During FY 11:	\$192,154	\$200,254	\$87,964
Expenditures During FY 11:	\$161,466	\$193,235	\$93,439
Per Capita Revenue:	\$319	\$547	\$216
Per Capita Expenditures:	\$268	\$537	\$232
Operating Income (loss):	\$30,688	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	363.79%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$587,404	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$974	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Strawn Village**

Unit Code: **053/075/32** County: **LIVINGSTON**

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$39,844**

Equalized Assessed Valuation: **\$841,744**

Population: **104**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$5,324**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$62,456	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$601	\$670	\$454
Revenue Collected During FY 11:	\$30,295	\$229,354	\$114,958
Expenditures During FY 11:	\$24,469	\$213,573	\$105,876
Per Capita Revenue:	\$291	\$579	\$289
Per Capita Expenditures:	\$235	\$555	\$286
Revenues over (under) Expenditures:	\$5,826	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	285.94%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$69,966	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$673	\$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:	\$69,966	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$234,113	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,251	\$2,114	\$837
Revenue Collected During FY 11:	\$7,544	\$200,254	\$87,964
Expenditures During FY 11:	\$20,866	\$193,235	\$93,439
Per Capita Revenue:	\$73	\$547	\$216
Per Capita Expenditures:	\$201	\$537	\$232
Operating Income (loss):	-\$13,322	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1050.07%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$219,107	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,107	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Streamwood Village**

Unit Code: **016/560/32** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$40,725,502**

Equalized Assessed Valuation: **\$961,608,681**

Population: **39,901**

Employees:

Full Time:	176
Part Time:	29
Salaries Paid:	\$15,247,215

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$11,487,322	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$288	\$408	\$344
Revenue Collected During FY 11:	\$21,308,193	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$20,753,760	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$534	\$966	\$915
Per Capita Expenditures:	\$520	\$910	\$864
Revenues over (under) Expenditures:	\$554,433	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	60.12%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$12,477,072	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$313	\$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:	\$772,727	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$17,970,663	\$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:	\$10,005,000	\$80,093,952	\$52,112,479
Per Capita Debt:	\$251	\$1,447	\$1,211
General Obligation Debt over EAV:	1.04%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$50,958,850	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$1,277	\$1,281	\$1,058
Revenue Collected During FY 11:	\$8,993,628	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$9,150,061	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$225	\$347	\$255
Per Capita Expenditures:	\$229	\$343	\$253
Operating Income (loss):	-\$156,433	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	545.91%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$49,950,832	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$1,252	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Streator City**

Unit Code: **050/110/30** County: **LASALLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,473,280**

Equalized Assessed Valuation: **\$111,726,668**

Population: **13,710**

Employees:

Full Time:	80
Part Time:	38
Salaries Paid:	\$4,652,894

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,758,616	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$128	\$520	\$360
Revenue Collected During FY 11:	\$10,843,512	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10,488,423	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$791	\$740	\$584
Per Capita Expenditures:	\$765	\$705	\$560
Revenues over (under) Expenditures:	\$355,089	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	23.35%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,448,833	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$179	\$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:	\$1,199,297	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,249,536	\$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:	\$17,209,768	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.255	\$1,301	\$617
General Obligation Debt over EAV:	3.57%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$27,857,174	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,032	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,768,545	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,640,761	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$275	\$472	\$312
Per Capita Expenditures:	\$266	\$426	\$290
Operating Income (loss):	\$127,784	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	781.43%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$28,449,830	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,075	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Stronghurst Village**

Unit Code: **036/045/32** County: **HENDERSON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$836,100**

Equalized Assessed Valuation: **\$6,927,315**

Population: **1,000**

Employees:

Full Time: **4**

Part Time: **16**

Salaries Paid: **\$117,228**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$834.109	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$834	\$670	\$454
Revenue Collected During FY 11:	\$328.272	\$229,354	\$114,958
Expenditures During FY 11:	\$337.422	\$213,573	\$105,876
Per Capita Revenue:	\$328	\$579	\$289
Per Capita Expenditures:	\$337	\$555	\$286
Revenues over (under) Expenditures:	-\$9.150	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	244.49%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$824.959	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$825	\$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:	\$34.654	\$43,930	\$
Total Unrestricted Net Assets:	\$790.305	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,824,707	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,825	\$2,114	\$837
Revenue Collected During FY 11:	\$208,405	\$200,254	\$87,964
Expenditures During FY 11:	\$229,407	\$193,235	\$93,439
Per Capita Revenue:	\$208	\$547	\$216
Per Capita Expenditures:	\$229	\$537	\$232
Operating Income (loss):	-\$21,002	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	1222.15%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,803,705	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,804	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sublette Village**

Unit Code: **052/060/32** County: **LEE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,468,400**

Equalized Assessed Valuation: **\$7,180,682**

Population: **450**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$19,030**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$912.204	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$2.027	\$670	\$454
Revenue Collected During FY 11:	\$272.521	\$229,354	\$114,958
Expenditures During FY 11:	\$118.981	\$213,573	\$105,876
Per Capita Revenue:	\$606	\$579	\$289
Per Capita Expenditures:	\$264	\$555	\$286
Revenues over (under) Expenditures:	\$153.540	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	895.73%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1.065.744	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$2.368	\$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:	\$61.850	\$43,930	\$
Total Unrestricted Net Assets:	\$1.003.894	\$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:	\$411.475	\$293,596	\$50,972
Per Capita Debt:	\$914	\$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:	\$219,793	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$488	\$2,114	\$837
Revenue Collected During FY 11:	\$234,258	\$200,254	\$87,964
Expenditures During FY 11:	\$99,316	\$193,235	\$93,439
Per Capita Revenue:	\$521	\$547	\$216
Per Capita Expenditures:	\$221	\$537	\$232
Operating Income (loss):	\$134,942	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	357.18%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$354,735	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$788	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Sugar Grove Village**

Unit Code: **045/095/32** County: **KANE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,193,349**

Equalized Assessed Valuation: **\$314,692,543**

Population: **8,997**

Employees:

Full Time: **35**

Part Time: **6**

Salaries Paid: **\$2,280,522**

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:	\$1,518,280	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$169	\$520	\$360
Revenue Collected During FY 11:	\$4,050,500	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3,587,169	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$450	\$740	\$584
Per Capita Expenditures:	\$399	\$705	\$560
Revenues over (under) Expenditures:	\$463,331	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	42.48%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,523,753	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$169	\$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:	\$2,453,465	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$2,536,080	\$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:	\$19,357,016	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2.151	\$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:	\$18,024,874	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,003	\$1,428	\$1,096
Revenue Collected During FY 11:	\$3,243,697	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,187,731	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$361	\$472	\$312
Per Capita Expenditures:	\$354	\$426	\$290
Operating Income (loss):	\$55,966	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	557.82%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$17,781,827	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,976	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Sullivan City**

Unit Code: **070/035/30** County: **MOULTRIE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,532,650**

Equalized Assessed Valuation: **\$33,956,225**

Population: **4,396**

Employees:

Full Time: **60**

Part Time: **42**

Salaries Paid: **\$2,622,710**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5.378.968	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.224	\$520	\$360
Revenue Collected During FY 11:	\$4.324.173	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6.810.843	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$984	\$740	\$584
Per Capita Expenditures:	\$1.549	\$705	\$560
Revenues over (under) Expenditures:	-\$2.486.670	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	188.35%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$12.828.298	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$2.918	\$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:	\$2.090.917	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3.517.674	\$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:	\$7.975.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.814	\$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:	\$15,601,063	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$3,549	\$1,428	\$1,096
Revenue Collected During FY 11:	\$12,632,922	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$10,132,940	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$2,874	\$472	\$312
Per Capita Expenditures:	\$2,305	\$426	\$290
Operating Income (loss):	\$2,499,982	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	179.67%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$18,206,101	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$4,142	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Summit Village**

Unit Code: **016/565/32** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,754,497**

Equalized Assessed Valuation: **\$197,356,044**

Population: **11,100**

Employees:

Full Time:	53
Part Time:	95
Salaries Paid:	\$5,006,802

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:	\$2,273,552	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$205	\$520	\$360
Revenue Collected During FY 11:	\$10,306,391	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$11,518,559	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$929	\$740	\$584
Per Capita Expenditures:	\$1,038	\$705	\$560
Revenues over (under) Expenditures:	-\$1,212,168	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	21.44%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,470,062	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$223	\$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:	\$3,268,151	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$4,161,885	\$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:	\$5,021,053	\$8,583,251	\$2,594,486
Per Capita Debt:	\$452	\$1,301	\$617
General Obligation Debt over EAV:	0.31%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$610,915	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$55	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,528,460	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,971,476	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$228	\$472	\$312
Per Capita Expenditures:	\$178	\$426	\$290
Operating Income (loss):	\$556,984	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	27.90%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$550,037	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$50	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Sumner City**

Unit Code: **051/035/30** County: **LAWRENCE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$897,525**

Equalized Assessed Valuation: **\$2,683,180**

Population: **2,142**

Employees:

Full Time: **4**

Part Time: **18**

Salaries Paid: **\$243,498**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$242.024	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$113	\$520	\$360
Revenue Collected During FY 11:	\$469.792	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$391.208	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$219	\$740	\$584
Per Capita Expenditures:	\$183	\$705	\$560
Revenues over (under) Expenditures:	\$78.584	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	81.95%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$320.608	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$150	\$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:	\$320.480	\$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:	\$1.243.900	\$8,583,251	\$2,594,486
Per Capita Debt:	\$581	\$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:	\$887,356	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$414	\$1,428	\$1,096
Revenue Collected During FY 11:	\$833,537	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$467,006	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$389	\$472	\$312
Per Capita Expenditures:	\$218	\$426	\$290
Operating Income (loss):	\$366,531	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	268.49%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,253,887	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$585	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sun River Terrace Village**

Unit Code: **046/087/32** County: **KANKAKEE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$305,800**

Equalized Assessed Valuation: **\$5,472,327**

Population: **383**

Employees:

Full Time: **2**

Part Time: **11**

Salaries Paid: **\$38,459**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$45,340	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$118	\$670	\$454
Revenue Collected During FY 11:	\$142,458	\$229,354	\$114,958
Expenditures During FY 11:	\$180,900	\$213,573	\$105,876
Per Capita Revenue:	\$372	\$579	\$289
Per Capita Expenditures:	\$472	\$555	\$286
Revenues over (under) Expenditures:	-\$38,442	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	31.45%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$56,898	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$149	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,683	\$3,233	\$
Total Unreserved Funds:	\$52,215	\$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 YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$178,931	\$293,596	\$50,972
Per Capita Debt:	\$467	\$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:	\$642,185	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,677	\$2,114	\$837
Revenue Collected During FY 11:	\$27,244	\$200,254	\$87,964
Expenditures During FY 11:	\$81,907	\$193,235	\$93,439
Per Capita Revenue:	\$71	\$547	\$216
Per Capita Expenditures:	\$214	\$537	\$232
Operating Income (loss):	-\$54,663	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	717.30%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$587,522	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,534	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Swansea Village**

Unit Code: **088/140/32** County: **ST. CLAIR**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,910,389**

Equalized Assessed Valuation: **\$270,382,530**

Population: **13,430**

Employees:

Full Time:	45
Part Time:	32
Salaries Paid:	\$2,857,524

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$24,355.694	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.814	\$520	\$360
Revenue Collected During FY 11:	\$6,516.279	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6,576.454	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$485	\$740	\$584
Per Capita Expenditures:	\$490	\$705	\$560
Revenues over (under) Expenditures:	-\$60.175	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	394.19%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$25,923.937	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.930	\$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:	\$52.304	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,230.115	\$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:	\$24,340,528	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.812	\$1,301	\$617
General Obligation Debt over EAV:	0.94%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$17,651,937	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,314	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,616,880	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,924,896	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$195	\$472	\$312
Per Capita Expenditures:	\$143	\$426	\$290
Operating Income (loss):	\$691,984	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	952.98%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$18,343,921	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,366	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Sycamore City**

Unit Code: **019/065/30** County: **DEKALB**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$56,693,816**

Equalized Assessed Valuation: **\$436,016,750**

Population: **17,519**

Employees:

Full Time: **99**

Part Time: **43**

Salaries Paid: **\$7,558,551**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$13,063,456	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$746	\$520	\$360
Revenue Collected During FY 11:	\$40,391,805	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$40,304,414	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$2,306	\$740	\$584
Per Capita Expenditures:	\$2,301	\$705	\$560
Revenues over (under) Expenditures:	\$87,391	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	29.88%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$12,043,107	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$687	\$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:	\$5,418,747	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$9,714,700	\$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:	\$21.076.359	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.203	\$1,301	\$617
General Obligation Debt over EAV:	2.29%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$23,156,121	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,322	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,127,128	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$3,431,467	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$236	\$472	\$312
Per Capita Expenditures:	\$196	\$426	\$290
Operating Income (loss):	\$695,661	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	768.36%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$26,365,866	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,505	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Symerton Village**

Unit Code: **099/115/32** County: **WILL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$316,050**

Equalized Assessed Valuation: **\$1,471,155**

Population: **87**

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:	\$25.872	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$297	\$670	\$454
Revenue Collected During FY 11:	\$23.073	\$229,354	\$114,958
Expenditures During FY 11:	\$18.336	\$213,573	\$105,876
Per Capita Revenue:	\$265	\$579	\$289
Per Capita Expenditures:	\$211	\$555	\$286
Revenues over (under) Expenditures:	\$4.737	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	166.93%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$30.609	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$352	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$27.110	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Table Grove Village**

Unit Code: 029/100/32

County: FULTON

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$498,500

Equalized Assessed Valuation:

\$1,933,096

Population:

408

Employees:

Full Time:

1

Part Time:

12

Salaries Paid:

\$48,883

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$265.362	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$650	\$670	\$454
Revenue Collected During FY 11:	\$226.409	\$229,354	\$114,958
Expenditures During FY 11:	\$225.023	\$213,573	\$105,876
Per Capita Revenue:	\$555	\$579	\$289
Per Capita Expenditures:	\$552	\$555	\$286
Revenues over (under) Expenditures:	\$1.386	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	124.09%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$279.225	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$684	\$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:	\$279.225	\$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:	\$532,180	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,304	\$2,114	\$837
Revenue Collected During FY 11:	\$95,251	\$200,254	\$87,964
Expenditures During FY 11:	\$85,674	\$193,235	\$93,439
Per Capita Revenue:	\$233	\$547	\$216
Per Capita Expenditures:	\$210	\$537	\$232
Operating Income (loss):	\$9,577	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	656.51%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$562,457	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,379	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tallula Village**

Unit Code: **065/030/32** County: **MENARD**

Fiscal Year End: **4/30/2011**

Accounting Method: **Combination**

Appropriation or Budget: **\$625,900**

Equalized Assessed Valuation: **\$3,859,969**

Population: **488**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$76,422**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$71,981	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$148	\$670	\$454
Revenue Collected During FY 11:	\$123,116	\$229,354	\$114,958
Expenditures During FY 11:	\$98,159	\$213,573	\$105,876
Per Capita Revenue:	\$252	\$579	\$289
Per Capita Expenditures:	\$201	\$555	\$286
Revenues over (under) Expenditures:	\$24,957	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	103.65%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$101,738	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$208	\$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:	\$52,730	\$43,930	\$
Total Unrestricted Net Assets:	\$49,008	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$980,392	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,009	\$2,114	\$837
Revenue Collected During FY 11:	\$155,501	\$200,254	\$87,964
Expenditures During FY 11:	\$166,608	\$193,235	\$93,439
Per Capita Revenue:	\$319	\$547	\$216
Per Capita Expenditures:	\$341	\$537	\$232
Operating Income (loss):	-\$11,107	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	578.89%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$964,485	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,976	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tamaroa Village**

Unit Code: **073/030/32** County: **PERRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$825,500**

Equalized Assessed Valuation: **\$3,134,720**

Population: **780**

Employees:

Full Time: **3**

Part Time: **4**

Salaries Paid: **\$99,313**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$448,362	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$575	\$670	\$454
Revenue Collected During FY 11:	\$258,356	\$229,354	\$114,958
Expenditures During FY 11:	\$241,945	\$213,573	\$105,876
Per Capita Revenue:	\$331	\$579	\$289
Per Capita Expenditures:	\$310	\$555	\$286
Revenues over (under) Expenditures:	\$16,411	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	207.65%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$502,408	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$644	\$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:	\$106,993	\$43,930	\$
Total Unrestricted Net Assets:	\$395,415	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$661.000	\$293,596	\$50,972
Per Capita Debt:	\$847	\$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:	\$342,538	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$439	\$2,114	\$837
Revenue Collected During FY 11:	\$393,380	\$200,254	\$87,964
Expenditures During FY 11:	\$464,720	\$193,235	\$93,439
Per Capita Revenue:	\$504	\$547	\$216
Per Capita Expenditures:	\$596	\$537	\$232
Operating Income (loss):	-\$71,340	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	50.26%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$233,563	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$299	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tamms Village**

Unit Code: **002/015/32** County: **ALEXANDER**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,166,618**

Equalized Assessed Valuation: **\$2,274,880**

Population: **632**

Employees:

Full Time: **5**

Part Time: **5**

Salaries Paid: **\$172,512**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$404,569	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$640	\$670	\$454
Revenue Collected During FY 11:	\$317,557	\$229,354	\$114,958
Expenditures During FY 11:	\$491,157	\$213,573	\$105,876
Per Capita Revenue:	\$502	\$579	\$289
Per Capita Expenditures:	\$777	\$555	\$286
Revenues over (under) Expenditures:	-\$173,600	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	73.00%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$358,532	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$567	\$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:	\$173,132	\$43,930	\$
Total Unrestricted Net Assets:	\$185,400	\$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:	\$3,006,760	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$4,758	\$2,114	\$837
Revenue Collected During FY 11:	\$939,307	\$200,254	\$87,964
Expenditures During FY 11:	\$834,334	\$193,235	\$93,439
Per Capita Revenue:	\$1,486	\$547	\$216
Per Capita Expenditures:	\$1,320	\$537	\$232
Operating Income (loss):	\$104,973	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	357.67%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$2,984,170	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$4,722	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tampico Village**

Unit Code: **098/060/32**

County: **WHITESIDE**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$620,155

Equalized Assessed Valuation:

\$5,677,920

Population:

790

Employees:

Full Time:

3

Part Time:

23

Salaries Paid:

\$117,580

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$132,349	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$168	\$670	\$454
Revenue Collected During FY 11:	\$232,780	\$229,354	\$114,958
Expenditures During FY 11:	\$207,652	\$213,573	\$105,876
Per Capita Revenue:	\$295	\$579	\$289
Per Capita Expenditures:	\$263	\$555	\$286
Revenues over (under) Expenditures:	\$25,128	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	75.84%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$157,477	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$199	\$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:	\$157,477	\$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:	\$57.505	\$293,596	\$50,972
Per Capita Debt:	\$73	\$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:	\$810,722	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,026	\$2,114	\$837
Revenue Collected During FY 11:	\$186,959	\$200,254	\$87,964
Expenditures During FY 11:	\$217,856	\$193,235	\$93,439
Per Capita Revenue:	\$237	\$547	\$216
Per Capita Expenditures:	\$276	\$537	\$232
Operating Income (loss):	-\$30,897	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	357.95%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$779,825	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$987	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Taylor Springs Village**

Unit Code: 068/080/32

County: MONTGOME

Fiscal Year End:

4/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$810,180

Equalized Assessed Valuation:

\$4,023,286

Population:

690

Employees:

Full Time:

3

Part Time:

10

Salaries Paid:

\$97,260

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$258,729	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$375	\$670	\$454
Revenue Collected During FY 11:	\$264,981	\$229,354	\$114,958
Expenditures During FY 11:	\$334,646	\$213,573	\$105,876
Per Capita Revenue:	\$384	\$579	\$289
Per Capita Expenditures:	\$485	\$555	\$286
Revenues over (under) Expenditures:	-\$69,665	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	62.49%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$209,121	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$303	\$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:	\$12,933	\$43,930	\$
Total Unrestricted Net Assets:	\$196,188	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$138,797	\$293,596	\$50,972
Per Capita Debt:	\$201	\$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:	\$252,257	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$366	\$2,114	\$837
Revenue Collected During FY 11:	\$221,996	\$200,254	\$87,964
Expenditures During FY 11:	\$236,184	\$193,235	\$93,439
Per Capita Revenue:	\$322	\$547	\$216
Per Capita Expenditures:	\$342	\$537	\$232
Operating Income (loss):	-\$14,188	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	100.80%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$238,069	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$345	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Taylorville City**

Unit Code: **011/065/30** County: **CHRISTIAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$51,281,600**

Equalized Assessed Valuation: **\$122,569,279**

Population: **11,600**

Employees:

Full Time: **135**

Part Time: **60**

Salaries Paid: **\$4,369,124**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2.729.678	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$235	\$520	\$360
Revenue Collected During FY 11:	\$7.834.360	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$6.453.452	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$675	\$740	\$584
Per Capita Expenditures:	\$556	\$705	\$560
Revenues over (under) Expenditures:	\$1.380.908	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	62.97%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4.063.879	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$350	\$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:	\$1.927.806	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$195.892	\$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:	\$13,677,952	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.179	\$1,301	\$617
General Obligation Debt over EAV:	7.99%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$16,041,817	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,383	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,141,591	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,068,682	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$357	\$472	\$312
Per Capita Expenditures:	\$351	\$426	\$290
Operating Income (loss):	\$72,909	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	399.68%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$16,261,654	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,402	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tennessee Village**

Unit Code: **062/055/32**

County: **MCDONOUGH**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash

Appropriation or Budget:

\$37,269

Equalized Assessed Valuation:

\$713,582

Population:

198

Employees:

Full Time:

Part Time:

7

Salaries Paid:

\$5,585

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$217,202	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.097	\$670	\$454
Revenue Collected During FY 11:	\$34,496	\$229,354	\$114,958
Expenditures During FY 11:	\$28,990	\$213,573	\$105,876
Per Capita Revenue:	\$174	\$579	\$289
Per Capita Expenditures:	\$146	\$555	\$286
Revenues over (under) Expenditures:	\$5,506	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	768.22%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$222,708	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.125	\$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:	\$289,973	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Teutopolis Village**

Unit Code: **025/050/32** County: **EFFINGHAM**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,798,750**

Equalized Assessed Valuation: **\$32,017,002**

Population: **1,559**

Employees:

Full Time: **7**

Part Time: **8**

Salaries Paid: **\$273,853**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,032,200	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.304	\$520	\$360
Revenue Collected During FY 11:	\$908,746	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$728,279	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$583	\$740	\$584
Per Capita Expenditures:	\$467	\$705	\$560
Revenues over (under) Expenditures:	\$180,467	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	284.60%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$2,072,667	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,329	\$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:	\$498,913	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,808,224	\$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:	\$266.162	\$8,583,251	\$2,594,486
Per Capita Debt:	\$171	\$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:	\$2,734,464	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,754	\$1,428	\$1,096
Revenue Collected During FY 11:	\$484,921	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$356,368	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$311	\$472	\$312
Per Capita Expenditures:	\$229	\$426	\$290
Operating Income (loss):	\$128,553	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	842.67%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,003,017	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,926	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Thawville Village**

Unit Code: **038/100/32** County: **IROQUOIS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$157,691**

Equalized Assessed Valuation: **\$1,493,429**

Population: **241**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$14,744**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$263.683	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.094	\$670	\$454
Revenue Collected During FY 11:	\$51.002	\$229,354	\$114,958
Expenditures During FY 11:	\$54.770	\$213,573	\$105,876
Per Capita Revenue:	\$212	\$579	\$289
Per Capita Expenditures:	\$227	\$555	\$286
Revenues over (under) Expenditures:	-\$3.768	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	474.56%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$259.915	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1.078	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$52.986	\$3,233	\$
Total Unreserved Funds:	\$206.929	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$79,971	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$332	\$2,114	\$837
Revenue Collected During FY 11:	\$46,902	\$200,254	\$87,964
Expenditures During FY 11:	\$39,161	\$193,235	\$93,439
Per Capita Revenue:	\$195	\$547	\$216
Per Capita Expenditures:	\$162	\$537	\$232
Operating Income (loss):	\$7,741	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	223.98%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$87,712	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$364	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Thayer Village**

Unit Code: **083/125/32** County: **SANGAMON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,200,000**

Equalized Assessed Valuation: **\$5,402,789**

Population: **750**

Employees:

Full Time: **1**

Part Time: **5**

Salaries Paid: **\$55,162**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$35,936	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$48	\$670	\$454
Revenue Collected During FY 11:	\$495,589	\$229,354	\$114,958
Expenditures During FY 11:	\$478,174	\$213,573	\$105,876
Per Capita Revenue:	\$661	\$579	\$289
Per Capita Expenditures:	\$638	\$555	\$286
Revenues over (under) Expenditures:	\$17,415	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	14.63%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$69,968	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$93	\$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:	\$54,923	\$43,930	\$
Total Unrestricted Net Assets:	\$15,045	\$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:	\$554.671	\$293,596	\$50,972
Per Capita Debt:	\$740	\$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:	\$1,260,893	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,681	\$2,114	\$837
Revenue Collected During FY 11:	\$219,687	\$200,254	\$87,964
Expenditures During FY 11:	\$227,926	\$193,235	\$93,439
Per Capita Revenue:	\$293	\$547	\$216
Per Capita Expenditures:	\$304	\$537	\$232
Operating Income (loss):	-\$8,239	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	542.30%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,236,037	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,648	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Third Lake Village**

Unit Code: **049/180/32** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$545,700**

Equalized Assessed Valuation: **\$48,432,703**

Population: **1,182**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$43,935**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$619,521	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$524	\$520	\$360
Revenue Collected During FY 11:	\$463,165	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$407,309	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$392	\$740	\$584
Per Capita Expenditures:	\$345	\$705	\$560
Revenues over (under) Expenditures:	\$55,856	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	165.81%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$675,377	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$571	\$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:	\$77,899	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$597,478	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Thomasboro Village**

Unit Code: **010/110/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$796,333**

Equalized Assessed Valuation: **\$11,739,277**

Population: **1,425**

Employees:

Full Time: **14**

Part Time: **6**

Salaries Paid: **\$139,606**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$388.066	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$272	\$520	\$360
Revenue Collected During FY 11:	\$327.435	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$222.486	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$230	\$740	\$584
Per Capita Expenditures:	\$156	\$705	\$560
Revenues over (under) Expenditures:	\$104.949	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	221.59%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$493.015	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$346	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$45,457	\$
Total Unreserved Funds:	\$493.015	\$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:	\$1,932,884	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.356	\$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:	\$1,186,792	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$833	\$1,428	\$1,096
Revenue Collected During FY 11:	\$438,588	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$366,136	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$308	\$472	\$312
Per Capita Expenditures:	\$257	\$426	\$290
Operating Income (loss):	\$72,452	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	343.93%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,259,244	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$884	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Thompsonville Village**

Unit Code: **028/055/32** County: **FRANKLIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$539,001**

Equalized Assessed Valuation: **\$2,764,153**

Population: **571**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$51,527**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$108,583	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$190	\$670	\$454
Revenue Collected During FY 11:	\$106,781	\$229,354	\$114,958
Expenditures During FY 11:	\$80,635	\$213,573	\$105,876
Per Capita Revenue:	\$187	\$579	\$289
Per Capita Expenditures:	\$141	\$555	\$286
Revenues over (under) Expenditures:	\$26,146	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	167.09%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$134,729	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$236	\$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:	\$207,316	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$213.000	\$293,596	\$50,972
Per Capita Debt:	\$373	\$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:	\$74,764	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$131	\$2,114	\$837
Revenue Collected During FY 11:	\$114,873	\$200,254	\$87,964
Expenditures During FY 11:	\$140,464	\$193,235	\$93,439
Per Capita Revenue:	\$201	\$547	\$216
Per Capita Expenditures:	\$246	\$537	\$232
Operating Income (loss):	-\$25,591	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	35.01%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$49,173	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$86	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Thomson Village**

Unit Code: **008/040/32** County: **CARROLL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,153,135**

Equalized Assessed Valuation: **\$5,953,280**

Population: **590**

Employees:

Full Time: **3**

Part Time: **8**

Salaries Paid: **\$171,041**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$56,734	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$96	\$670	\$454
Revenue Collected During FY 11:	\$310,367	\$229,354	\$114,958
Expenditures During FY 11:	\$313,202	\$213,573	\$105,876
Per Capita Revenue:	\$526	\$579	\$289
Per Capita Expenditures:	\$531	\$555	\$286
Revenues over (under) Expenditures:	-\$2,835	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	17.21%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$53,899	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$91	\$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:	\$17,912	\$43,930	\$
Total Unrestricted Net Assets:	\$18,990	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,390,236	\$293,596	\$50,972
Per Capita Debt:	\$5,746	\$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:	\$5,991,105	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$10,154	\$2,114	\$837
Revenue Collected During FY 11:	\$720,857	\$200,254	\$87,964
Expenditures During FY 11:	\$814,622	\$193,235	\$93,439
Per Capita Revenue:	\$1,222	\$547	\$216
Per Capita Expenditures:	\$1,381	\$537	\$232
Operating Income (loss):	-\$93,765	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	723.94%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$5,897,340	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$9,995	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Thornton Village**

Unit Code: **016/570/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,019,000**

Equalized Assessed Valuation: **\$70,379,191**

Population: **2,338**

Employees:

Full Time: **21**

Part Time: **70**

Salaries Paid: **\$1,670,691**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$819.010	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$350	\$520	\$360
Revenue Collected During FY 11:	\$3.334.680	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3.208.488	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.426	\$740	\$584
Per Capita Expenditures:	\$1.372	\$705	\$560
Revenues over (under) Expenditures:	\$126.192	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	29.46%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$945.202	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$404	\$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:	\$1.952.878	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$619.498	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,902,291	\$8,583,251	\$2,594,486
Per Capita Debt:	\$814	\$1,301	\$617
General Obligation Debt over EAV:	2.51%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$815,736	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$349	\$1,428	\$1,096
Revenue Collected During FY 11:	\$456,215	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$518,729	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$195	\$472	\$312
Per Capita Expenditures:	\$222	\$426	\$290
Operating Income (loss):	-\$62,514	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	145.21%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$753,222	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$322	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tilden Village**

Unit Code: **079/075/32**

County: **RANDOLPH**

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$602,318**

Equalized Assessed Valuation: **\$3,727,150**

Population: **912**

Employees:

Full Time: **7**

Part Time: **10**

Salaries Paid: **\$192,258**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$140,402	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$154	\$670	\$454
Revenue Collected During FY 11:	\$302,964	\$229,354	\$114,958
Expenditures During FY 11:	\$325,434	\$213,573	\$105,876
Per Capita Revenue:	\$332	\$579	\$289
Per Capita Expenditures:	\$357	\$555	\$286
Revenues over (under) Expenditures:	-\$22,470	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	36.24%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$117,932	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$129	\$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:	\$91,105	\$43,930	\$
Total Unrestricted Net Assets:	\$26,826	\$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:	\$195,000	\$293,596	\$50,972
Per Capita Debt:	\$214	\$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:	\$539,237	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$591	\$2,114	\$837
Revenue Collected During FY 11:	\$246,131	\$200,254	\$87,964
Expenditures During FY 11:	\$229,535	\$193,235	\$93,439
Per Capita Revenue:	\$270	\$547	\$216
Per Capita Expenditures:	\$252	\$537	\$232
Operating Income (loss):	\$16,596	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	237.80%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$545,833	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$599	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Tilton Village**

Unit Code: **092/100/32** County: **VERMILION**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,521,983**

Equalized Assessed Valuation: **\$22,400,310**

Population: **2,976**

Employees:

Full Time: **9**

Part Time: **80**

Salaries Paid: **\$655,710**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$771.952	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$259	\$520	\$360
Revenue Collected During FY 11:	\$3.102.932	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$3.302.619	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.043	\$740	\$584
Per Capita Expenditures:	\$1.110	\$705	\$560
Revenues over (under) Expenditures:	-\$199.687	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	17.33%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$572.265	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$192	\$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:	\$83.202	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$489.063	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,616,105	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.215	\$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:	\$636,679	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$214	\$1,428	\$1,096
Revenue Collected During FY 11:	\$156,192	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$219,364	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$52	\$472	\$312
Per Capita Expenditures:	\$74	\$426	\$290
Operating Income (loss):	-\$63,172	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	261.44%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$573,507	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$193	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Timberlane Village**

Unit Code: **004/100/32** County: **BOONE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$168,169**

Equalized Assessed Valuation: **\$24,945,757**

Population: **934**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$32,097**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$252.510	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$270	\$670	\$454
Revenue Collected During FY 11:	\$199.074	\$229,354	\$114,958
Expenditures During FY 11:	\$160.966	\$213,573	\$105,876
Per Capita Revenue:	\$213	\$579	\$289
Per Capita Expenditures:	\$172	\$555	\$286
Revenues over (under) Expenditures:	\$38.108	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	180.55%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$290.618	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$311	\$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:	\$42.610	\$43,930	\$
Total Unrestricted Net Assets:	\$248.008	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$362.678	\$293,596	\$50,972
Per Capita Debt:	\$388	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Time Village**

Unit Code: **075/090/32**

County: **PIKE**

Fiscal Year End:

12/31/2011

Accounting Method:

Cash

Appropriation or Budget:

\$4,654

Equalized Assessed Valuation:

\$86,526

Population:

16

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:	\$1.613	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$101	\$670	\$454
Revenue Collected During FY 11:	\$4.413	\$229,354	\$114,958
Expenditures During FY 11:	\$4.655	\$213,573	\$105,876
Per Capita Revenue:	\$276	\$579	\$289
Per Capita Expenditures:	\$291	\$555	\$286
Revenues over (under) Expenditures:	-\$242	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	29.45%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$1.371	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$86	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$4.414	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Tinley Park Village**

Unit Code: **016/575/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$103,286,681**

Equalized Assessed Valuation: **\$1,796,096,943**

Population: **56,703**

Employees:

Full Time:	184
Part Time:	217
Salaries Paid:	\$21,559,727

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$12,003,993	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$212	\$408	\$344
Revenue Collected During FY 11:	\$42,855,243	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$33,982,627	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$756	\$966	\$915
Per Capita Expenditures:	\$599	\$910	\$864
Revenues over (under) Expenditures:	\$8,872,616	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	48.73%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$16,560,091	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$292	\$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:	\$13,352,069	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$33,635,206	\$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:	\$49,880,000	\$80,093,952	\$52,112,479
Per Capita Debt:	\$880	\$1,447	\$1,211
General Obligation Debt over EAV:	2.69%	4.26%	3.16%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$45,360,493	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$800	\$1,281	\$1,058
Revenue Collected During FY 11:	\$16,777,101	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$17,284,832	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$296	\$347	\$255
Per Capita Expenditures:	\$305	\$343	\$253
Operating Income (loss):	-\$507,731	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	259.72%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$44,892,790	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$792	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tiskilwa Village**

Unit Code: **006/110/32** County: **BUREAU**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,436,950**

Equalized Assessed Valuation: **\$7,209,419**

Population: **800**

Employees:

Full Time: **2**

Part Time: **5**

Salaries Paid: **\$91,001**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$804.867	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.006	\$670	\$454
Revenue Collected During FY 11:	\$279.939	\$229,354	\$114,958
Expenditures During FY 11:	\$300.504	\$213,573	\$105,876
Per Capita Revenue:	\$350	\$579	\$289
Per Capita Expenditures:	\$376	\$555	\$286
Revenues over (under) Expenditures:	-\$20.565	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	261.00%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$784.302	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$980	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$134.597	\$3,233	\$
Total Unreserved Funds:	\$649.705	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$175,000	\$293,596	\$50,972
Per Capita Debt:	\$219	\$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:	\$660,559	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$826	\$2,114	\$837
Revenue Collected During FY 11:	\$379,190	\$200,254	\$87,964
Expenditures During FY 11:	\$145,127	\$193,235	\$93,439
Per Capita Revenue:	\$474	\$547	\$216
Per Capita Expenditures:	\$181	\$537	\$232
Operating Income (loss):	\$234,063	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	616.44%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$894,622	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,118	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Toledo Village**

Unit Code: **018/025/32** County: **CUMBERLAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,637,947**

Equalized Assessed Valuation: **\$9,391,837**

Population: **1,238**

Employees:

Full Time: **7**

Part Time: **2**

Salaries Paid: **\$245,403**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,507,208	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1,217	\$520	\$360
Revenue Collected During FY 11:	\$407,362	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$319,381	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$329	\$740	\$584
Per Capita Expenditures:	\$258	\$705	\$560
Revenues over (under) Expenditures:	\$87,981	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	500.79%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,599,439	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,292	\$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:	\$650,940	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$948,499	\$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:	\$239.797	\$8,583,251	\$2,594,486
Per Capita Debt:	\$194	\$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:	\$3,126,637	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,526	\$1,428	\$1,096
Revenue Collected During FY 11:	\$683,732	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$797,226	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$552	\$472	\$312
Per Capita Expenditures:	\$644	\$426	\$290
Operating Income (loss):	-\$113,494	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	377.95%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,013,143	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,434	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Tolono Village**

Unit Code: **010/115/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Combination**

Appropriation or Budget: **\$3,409,000**

Equalized Assessed Valuation: **\$35,941,513**

Population: **3,447**

Employees:

Full Time: **8**

Part Time: **4**

Salaries Paid: **\$363,138**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,072,278	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$311	\$520	\$360
Revenue Collected During FY 11:	\$1,973,380	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$2,193,459	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$572	\$740	\$584
Per Capita Expenditures:	\$636	\$705	\$560
Revenues over (under) Expenditures:	-\$220,079	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	38.85%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$852,199	\$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:	\$182,211	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$669,988	\$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:	\$2,345,839	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$681	\$1,428	\$1,096
Revenue Collected During FY 11:	\$652,521	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$746,173	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$189	\$472	\$312
Per Capita Expenditures:	\$216	\$426	\$290
Operating Income (loss):	-\$93,652	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	301.83%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$2,252,187	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$653	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Toluca City**

Unit Code: **059/030/30** County: **MARSHALL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,643,150**

Equalized Assessed Valuation: **\$15,281,718**

Population: **1,414**

Employees:

Full Time: **6**

Part Time: **20**

Salaries Paid: **\$247,516**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$19,992	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$14	\$520	\$360
Revenue Collected During FY 11:	\$1,406,370	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$472,405	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$995	\$740	\$584
Per Capita Expenditures:	\$334	\$705	\$560
Revenues over (under) Expenditures:	\$933,965	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	44.11%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$208,357	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$147	\$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:	\$463,368	\$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:	\$1.425.042	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.008	\$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:	\$2,546,629	\$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:	\$747,045	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$702,292	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$528	\$472	\$312
Per Capita Expenditures:	\$497	\$426	\$290
Operating Income (loss):	\$44,753	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	475.16%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,336,982	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,360	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tonica Village**

Unit Code: **050/115/32** County: **LASALLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,905,770**

Equalized Assessed Valuation: **\$13,590,196**

Population: **695**

Employees:

Full Time: **2**

Part Time: **14**

Salaries Paid: **\$140,159**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$632,514	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$910	\$670	\$454
Revenue Collected During FY 11:	\$630,100	\$229,354	\$114,958
Expenditures During FY 11:	\$479,933	\$213,573	\$105,876
Per Capita Revenue:	\$907	\$579	\$289
Per Capita Expenditures:	\$691	\$555	\$286
Revenues over (under) Expenditures:	\$150,167	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	154.82%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$743,013	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,069	\$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:	\$678,355	\$43,930	\$
Total Unrestricted Net Assets:	\$64,658	\$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:	\$585,572	\$293,596	\$50,972
Per Capita Debt:	\$843	\$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:	\$578,624	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$833	\$2,114	\$837
Revenue Collected During FY 11:	\$221,644	\$200,254	\$87,964
Expenditures During FY 11:	\$307,767	\$193,235	\$93,439
Per Capita Revenue:	\$319	\$547	\$216
Per Capita Expenditures:	\$443	\$537	\$232
Operating Income (loss):	-\$86,123	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	172.91%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$532,169	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$766	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Topeka Town**

Unit Code: 060/045/31

County: MASON

Fiscal Year End:

4/30/2011

Accounting Method:

Cash

Appropriation or Budget:

\$44,600

Equalized Assessed Valuation:

\$378,938

Population:

90

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$4,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$37.851	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$421	\$670	\$454
Revenue Collected During FY 11:	\$15.765	\$229,354	\$114,958
Expenditures During FY 11:	\$37.740	\$213,573	\$105,876
Per Capita Revenue:	\$175	\$579	\$289
Per Capita Expenditures:	\$419	\$555	\$286
Revenues over (under) Expenditures:	-\$21.975	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	42.07%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$15.876	\$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:	\$14.684	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Toulon City**

Unit Code: **087/020/30** County: **STARK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$20,062,500**

Equalized Assessed Valuation: **\$11,312,803**

Population: **1,400**

Employees:

Full Time: **5**

Part Time: **6**

Salaries Paid: **\$232,271**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$331.234	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$237	\$520	\$360
Revenue Collected During FY 11:	\$536.685	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$471.027	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$383	\$740	\$584
Per Capita Expenditures:	\$336	\$705	\$560
Revenues over (under) Expenditures:	\$65.658	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	77.89%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$366.892	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$262	\$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:	\$146.257	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$220.635	\$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:	\$1.125.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$804	\$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:	\$1,646,427	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,176	\$1,428	\$1,096
Revenue Collected During FY 11:	\$475,515	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$589,096	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$340	\$472	\$312
Per Capita Expenditures:	\$421	\$426	\$290
Operating Income (loss):	-\$113,581	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	265.30%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,562,846	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,116	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tovey Village**

Unit Code: 011/070/32

County: CHRISTIAN

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$118,800

Equalized Assessed Valuation:

\$2,636,574

Population:

486

Employees:

Full Time:

1

Part Time:

9

Salaries Paid:

\$18,787

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$287.671	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$592	\$670	\$454
Revenue Collected During FY 11:	\$94.203	\$229,354	\$114,958
Expenditures During FY 11:	\$96.801	\$213,573	\$105,876
Per Capita Revenue:	\$194	\$579	\$289
Per Capita Expenditures:	\$199	\$555	\$286
Revenues over (under) Expenditures:	-\$2.598	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	298.61%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$289.055	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$595	\$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:	\$65.428	\$43,930	\$
Total Unrestricted Net Assets:	\$191.517	\$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:	\$76.987	\$293,596	\$50,972
Per Capita Debt:	\$158	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Towanda Village**

Unit Code: 064/110/32

County: MCLEAN

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$400,000

Equalized Assessed Valuation:

\$7,519,303

Population:

493

Employees:

Full Time:

1

Part Time:

4

Salaries Paid:

\$63,797

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$285,485	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$579	\$670	\$454
Revenue Collected During FY 11:	\$236,597	\$229,354	\$114,958
Expenditures During FY 11:	\$217,464	\$213,573	\$105,876
Per Capita Revenue:	\$480	\$579	\$289
Per Capita Expenditures:	\$441	\$555	\$286
Revenues over (under) Expenditures:	\$19,133	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	142.21%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$309,262	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$627	\$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:	\$77,091	\$43,930	\$
Total Unrestricted Net Assets:	\$232,171	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$293,596	\$50,972
Per Capita Debt:	\$	\$798	\$117
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$480,131	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$974	\$2,114	\$837
Revenue Collected During FY 11:	\$87,226	\$200,254	\$87,964
Expenditures During FY 11:	\$110,823	\$193,235	\$93,439
Per Capita Revenue:	\$177	\$547	\$216
Per Capita Expenditures:	\$225	\$537	\$232
Operating Income (loss):	-\$23,597	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	407.76%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$451,890	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$917	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Tower Lakes Village**

Unit Code: **049/185/32** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,965,000**

Equalized Assessed Valuation: **\$69,159,539**

Population: **1,320**

Employees:

Full Time:

Part Time: **18**

Salaries Paid: **\$202,351**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,420,141	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.076	\$520	\$360
Revenue Collected During FY 11:	\$852,791	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$869,900	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$646	\$740	\$584
Per Capita Expenditures:	\$659	\$705	\$560
Revenues over (under) Expenditures:	-\$17,109	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	161.29%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,403,032	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.063	\$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:	\$140,172	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$1,262,860	\$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:	\$1,090,437	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$826	\$1,428	\$1,096
Revenue Collected During FY 11:	\$282,346	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$193,667	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$214	\$472	\$312
Per Capita Expenditures:	\$147	\$426	\$290
Operating Income (loss):	\$88,679	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	608.84%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$1,179,116	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$893	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Tremont Village**

Unit Code: **090/080/32** County: **TAZEWELL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,671,100**

Equalized Assessed Valuation: **\$37,849,770**

Population: **2,082**

Employees:

Full Time: **7**

Part Time: **30**

Salaries Paid: **\$324,491**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$171.483	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$82	\$520	\$360
Revenue Collected During FY 11:	\$806.891	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$753.536	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$388	\$740	\$584
Per Capita Expenditures:	\$362	\$705	\$560
Revenues over (under) Expenditures:	\$53.355	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	28.31%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$213.312	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$102	\$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:	\$503.624	\$837,156	\$690,850



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.040.000	\$8,583,251	\$2,594,486
Per Capita Debt:	\$500	\$1,301	\$617
General Obligation Debt over EAV:	2.75%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$868,189	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$417	\$1,428	\$1,096
Revenue Collected During FY 11:	\$505,676	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$497,494	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$243	\$472	\$312
Per Capita Expenditures:	\$239	\$426	\$290
Operating Income (loss):	\$8,182	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	174.93%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$870,268	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$418	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Trenton City**

Unit Code: **014/065/30** County: **CLINTON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,893,000**

Equalized Assessed Valuation: **\$44,400,624**

Population: **2,715**

Employees:

Full Time: **16**

Part Time: **27**

Salaries Paid: **\$801,618**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$735,944	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$271	\$520	\$360
Revenue Collected During FY 11:	\$1,880,860	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$1,412,106	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$693	\$740	\$584
Per Capita Expenditures:	\$520	\$705	\$560
Revenues over (under) Expenditures:	\$468,754	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	85.31%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$1,204,698	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$444	\$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:	\$874,113	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$330,585	\$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:	\$1.257.882	\$8,583,251	\$2,594,486
Per Capita Debt:	\$463	\$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:	\$798,607	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$294	\$1,428	\$1,096
Revenue Collected During FY 11:	\$716,782	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$761,528	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$264	\$472	\$312
Per Capita Expenditures:	\$280	\$426	\$290
Operating Income (loss):	-\$44,746	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	98.99%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$753,861	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$278	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Trout Valley Village**

Unit Code: 063/109/32

County: McHenry

Fiscal Year End:

8/31/2011

Accounting Method:

Cash

Appropriation or Budget:

\$125,900

Equalized Assessed Valuation:

\$

Population:

537

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:	\$116.943	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$218	\$670	\$454
Revenue Collected During FY 11:	\$106.369	\$229,354	\$114,958
Expenditures During FY 11:	\$94.509	\$213,573	\$105,876
Per Capita Revenue:	\$198	\$579	\$289
Per Capita Expenditures:	\$176	\$555	\$286
Revenues over (under) Expenditures:	\$11.860	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	136.29%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$128.803	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$240	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$128.803	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Troy City**

Unit Code: **057/115/30** County: **MADISON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,981,600**

Equalized Assessed Valuation: **\$188,136,000**

Population: **9,880**

Employees:

Full Time: **51**

Part Time:

Salaries Paid: **\$2,874,043**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,502,001	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$253	\$520	\$360
Revenue Collected During FY 11:	\$5,421,987	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,588,710	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$549	\$740	\$584
Per Capita Expenditures:	\$464	\$705	\$560
Revenues over (under) Expenditures:	\$833,277	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	72.68%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,335,278	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$338	\$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:	\$2,933,592	\$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:	\$4,892,335	\$8,583,251	\$2,594,486
Per Capita Debt:	\$495	\$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:	\$9,647,849	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$977	\$1,428	\$1,096
Revenue Collected During FY 11:	\$2,685,323	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,573,897	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$272	\$472	\$312
Per Capita Expenditures:	\$261	\$426	\$290
Operating Income (loss):	\$111,426	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	379.16%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$9,759,275	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$988	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Troy Grove Village**

Unit Code: **050/120/32** County: **LASALLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$413,700**

Equalized Assessed Valuation: **\$3,003,377**

Population: **250**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$13,411**

Blended Component Units

Number Submitted = **1**

Troy Grove Village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$462,447	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$1.850	\$670	\$454
Revenue Collected During FY 11:	\$75,650	\$229,354	\$114,958
Expenditures During FY 11:	\$114,573	\$213,573	\$105,876
Per Capita Revenue:	\$303	\$579	\$289
Per Capita Expenditures:	\$458	\$555	\$286
Revenues over (under) Expenditures:	-\$38,923	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	369.65%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$423,524	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$1,694	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$423,524	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Tuscola City**

Unit Code: 021/040/30 County: DOUGLAS

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$34,226,500

Equalized Assessed Valuation: \$59,002,898

Population: 4,480

Employees:

Full Time: 24

Part Time: 47

Salaries Paid: \$1,258,671

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,975,047	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.111	\$520	\$360
Revenue Collected During FY 11:	\$4,762,286	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4,750,103	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$1.063	\$740	\$584
Per Capita Expenditures:	\$1.060	\$705	\$560
Revenues over (under) Expenditures:	\$12,183	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	115.52%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$5,487,230	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1,225	\$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:	\$2,120,638	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$5,390,017	\$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:	\$4.655.932	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.039	\$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:	\$7,662,303	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$1,710	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,694,238	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$1,541,529	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$378	\$472	\$312
Per Capita Expenditures:	\$344	\$426	\$290
Operating Income (loss):	\$152,709	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	506.96%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$7,815,012	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$1,744	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ullin Village**

Unit Code: **077/045/32**

County: **PULASKI**

Fiscal Year End:

6/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$823,900

Equalized Assessed Valuation:

\$2,380,903

Population:

463

Employees:

Full Time:

6

Part Time:

13

Salaries Paid:

\$155,279

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$129,261	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$279	\$670	\$454
Revenue Collected During FY 11:	\$513,610	\$229,354	\$114,958
Expenditures During FY 11:	\$461,652	\$213,573	\$105,876
Per Capita Revenue:	\$1,109	\$579	\$289
Per Capita Expenditures:	\$997	\$555	\$286
Revenues over (under) Expenditures:	\$51,958	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	38.44%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$177,447	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$383	\$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:	\$177,447	\$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:	\$714.909	\$293,596	\$50,972
Per Capita Debt:	\$1.544	\$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:	\$844,323	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$1,824	\$2,114	\$837
Revenue Collected During FY 11:	\$180,601	\$200,254	\$87,964
Expenditures During FY 11:	\$248,616	\$193,235	\$93,439
Per Capita Revenue:	\$390	\$547	\$216
Per Capita Expenditures:	\$537	\$537	\$232
Operating Income (loss):	-\$68,015	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	313.77%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$780,080	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$1,685	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Union Village**

Unit Code: **063/110/32**

County: **MCHENRY**

Fiscal Year End:

4/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,558,440

Equalized Assessed Valuation:

\$20,057,542

Population:

615

Employees:

Full Time:

Part Time:

35

Salaries Paid:

\$115,938

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$185,933	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$302	\$670	\$454
Revenue Collected During FY 11:	\$609,907	\$229,354	\$114,958
Expenditures During FY 11:	\$753,259	\$213,573	\$105,876
Per Capita Revenue:	\$992	\$579	\$289
Per Capita Expenditures:	\$1,225	\$555	\$286
Revenues over (under) Expenditures:	-\$143,352	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	22.08%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$166,300	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$270	\$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:	\$100,535	\$43,930	\$
Total Unrestricted Net Assets:	\$150,708	\$145,523	\$100,546



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$84.943	\$293,596	\$50,972
Per Capita Debt:	\$138	\$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:	\$1,515,198	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,464	\$2,114	\$837
Revenue Collected During FY 11:	\$86,183	\$200,254	\$87,964
Expenditures During FY 11:	\$153,749	\$193,235	\$93,439
Per Capita Revenue:	\$140	\$547	\$216
Per Capita Expenditures:	\$250	\$537	\$232
Operating Income (loss):	-\$67,566	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	941.28%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,447,201	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,353	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Union Hill Village**

Unit Code: **046/090/32**

County: **KANKAKEE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$23,000**

Equalized Assessed Valuation: **\$737,652**

Population: **70**

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:	\$6,509	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$93	\$670	\$454
Revenue Collected During FY 11:	\$23,225	\$229,354	\$114,958
Expenditures During FY 11:	\$22,200	\$213,573	\$105,876
Per Capita Revenue:	\$332	\$579	\$289
Per Capita Expenditures:	\$317	\$555	\$286
Revenues over (under) Expenditures:	\$1,025	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	33.94%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$7,534	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$108	\$701	\$460

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$63,000	\$3,233	\$
Total Unreserved Funds:	\$11,000	\$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 YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **United City of Yorkville City**

Unit Code: **047/035/30** County: **KENDALL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,787,114**

Equalized Assessed Valuation: **\$1,617,206,340**

Population: **16,921**

Employees:

Full Time: **73**

Part Time: **82**

Salaries Paid: **\$5,455,100**

Blended Component Units

Number Submitted = 1

Yorkville Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,951,224	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$174	\$520	\$360
Revenue Collected During FY 11:	\$14,540,937	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$13,489,449	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$859	\$740	\$584
Per Capita Expenditures:	\$797	\$705	\$560
Revenues over (under) Expenditures:	\$1,051,488	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	26.07%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$3,516,732	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$208	\$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:	\$3,315,028	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$3,827,879	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$49,422,987	\$8,583,251	\$2,594,486
Per Capita Debt:	\$2,921	\$1,301	\$617
General Obligation Debt over EAV:	0.51%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$36,062,842	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$2,131	\$1,428	\$1,096
Revenue Collected During FY 11:	\$4,643,775	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$4,712,477	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$274	\$472	\$312
Per Capita Expenditures:	\$278	\$426	\$290
Operating Income (loss):	-\$68,702	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	765.21%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$36,060,576	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$2,131	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **University Park Village**

Unit Code: **099/085/32** County: **WILL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$32,314,595**

Equalized Assessed Valuation: **\$128,656,071**

Population: **7,129**

Employees:

Full Time:	83
Part Time:	27
Salaries Paid:	\$6,110,096

Blended Component Units

Number Submitted = 1
University Park Village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$13,405,253	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$1.880	\$520	\$360
Revenue Collected During FY 11:	\$17,112,661	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$18,399,965	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$2.400	\$740	\$584
Per Capita Expenditures:	\$2.581	\$705	\$560
Revenues over (under) Expenditures:	-\$1,287,304	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	65.86%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$12,117,949	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$1.700	\$570	\$394

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$22,184,036	\$45,457	\$
Total Unreserved Funds:	-\$18,665,802	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$13.658.454	\$8,583,251	\$2,594,486
Per Capita Debt:	\$1.916	\$1,301	\$617
General Obligation Debt over EAV:	10.14%	1.80%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$4,324,357	\$9,133,149	\$3,372,320
Per Capita Beginning Retained Earnings for FY 11:	\$607	\$1,428	\$1,096
Revenue Collected During FY 11:	\$1,321,216	\$2,662,250	\$1,182,408
Expenditures During FY 11:	\$2,191,254	\$2,501,260	\$1,107,129
Per Capita Revenue:	\$185	\$472	\$312
Per Capita Expenditures:	\$307	\$426	\$290
Operating Income (loss):	-\$870,038	\$160,990	\$22,635
Ratio of Retained Earnings to Expenditures:	157.64%	411.72%	349.23%
Ending Retained Earnings for FY 11:	\$3,454,319	\$9,497,869	\$3,598,030
Per Capita Ending Retained Earnings:	\$485	\$1,526	\$1,178



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Urbana City**

Unit Code: **010/120/30** County: **CHAMPAIGN**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$45,861,803**

Equalized Assessed Valuation: **\$595,775,666**

Population: **41,250**

Employees:

Full Time: **268**

Part Time: **53**

Salaries Paid: **\$16,903,970**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$26,181,472	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$635	\$408	\$344
Revenue Collected During FY 11:	\$36,719,479	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$39,707,058	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$890	\$966	\$915
Per Capita Expenditures:	\$963	\$910	\$864
Revenues over (under) Expenditures:	-\$2,987,579	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	57.64%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$22,887,669	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$555	\$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:	\$13,602,821	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	\$22,084,896	\$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:	\$2,783,563	\$80,093,952	\$52,112,479
Per Capita Debt:	\$67	\$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:	\$8,646,877	\$68,241,573	\$47,518,024
Per Capita Beginning Retained Earnings for FY 11:	\$210	\$1,281	\$1,058
Revenue Collected During FY 11:	\$1,164,927	\$19,021,231	\$10,804,782
Expenditures During FY 11:	\$758,112	\$18,785,626	\$10,275,973
Per Capita Revenue:	\$28	\$347	\$255
Per Capita Expenditures:	\$18	\$343	\$253
Operating Income (loss):	\$406,815	\$235,605	\$246,336
Ratio of Retained Earnings to Expenditures:	1142.01%	446.20%	397.59%
Ending Retained Earnings for FY 11:	\$8,657,731	\$69,059,751	\$47,406,747
Per Capita Ending Retained Earnings:	\$210	\$1,300	\$1,050



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ursa Village**

Unit Code: **001/075/32** County: **ADAMS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$260,150**

Equalized Assessed Valuation: **\$6,764,936**

Population: **585**

Employees:

Full Time: **1**

Part Time: **12**

Salaries Paid: **\$48,920**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$415,464	\$252,795	\$157,765
Per Capita Beginning Fund Balance:	\$710	\$670	\$454
Revenue Collected During FY 11:	\$144,894	\$229,354	\$114,958
Expenditures During FY 11:	\$65,268	\$213,573	\$105,876
Per Capita Revenue:	\$248	\$579	\$289
Per Capita Expenditures:	\$112	\$555	\$286
Revenues over (under) Expenditures:	\$79,626	\$15,782	\$5,397
Ratio of Fund Balance to Expenditures:	758.55%	249.66%	150.66%
Ending Fund Balance for FY 11:	\$495,090	\$272,815	\$166,641
Per Capita Ending Fund Balance:	\$846	\$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:	\$495,090	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$1,265,181	\$750,381	\$373,337
Per Capita Beginning Retained Earnings for FY 11:	\$2,163	\$2,114	\$837
Revenue Collected During FY 11:	\$109,867	\$200,254	\$87,964
Expenditures During FY 11:	\$132,438	\$193,235	\$93,439
Per Capita Revenue:	\$188	\$547	\$216
Per Capita Expenditures:	\$226	\$537	\$232
Operating Income (loss):	-\$22,571	\$7,018	\$
Ratio of Retained Earnings to Expenditures:	938.26%	415.04%	333.91%
Ending Retained Earnings for FY 11:	\$1,242,610	\$774,337	\$391,645
Per Capita Ending Retained Earnings:	\$2,124	\$2,170	\$908



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Valley City Village**

Unit Code: **075/095/32** County: **PIKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$10,337**

Equalized Assessed Valuation: **\$238,213**

Population: **21**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Varna Village**

Unit Code: **059/035/32** County: **MARSHALL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$303,128**

Equalized Assessed Valuation: **\$6,472,184**

Population: **410**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$37,731**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Venice City**

Unit Code: **057/120/30** County: **MADISON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,431,730**

Equalized Assessed Valuation: **\$13,201,362**

Population: **2,528**

Employees:

Full Time: **30**

Part Time: **18**

Salaries Paid: **\$937,093**

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 YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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 YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Villa Grove City**

Unit Code: **021/045/30** County: **DOUGLAS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,545,133**

Equalized Assessed Valuation: **\$20,369,808**

Population: **2,537**

Employees:

Full Time: **11**

Part Time: **56**

Salaries Paid: **\$485,473**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Virden 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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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:	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Virginia City**

Unit Code: **009/030/30** County: **CASS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,380,559**

Equalized Assessed Valuation: **\$11,043,190**

Population: **1,728**

Employees:

Full Time: **8**

Part Time: **16**

Salaries Paid: **\$544,665**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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 YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Warrenville City**

Unit Code: **022/105/30** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,495,353**

Equalized Assessed Valuation: **\$377,817,494**

Population: **13,140**

Employees:

Full Time: **71**

Part Time: **45**

Salaries Paid: **\$5,991,007**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Washington City**

Unit Code: **090/085/30** County: **TAZEWELL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,696,901**

Equalized Assessed Valuation: **\$296,446,874**

Population: **15,134**

Employees:

Full Time: **57**

Part Time: **29**

Salaries Paid: **\$3,413,506**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,790,519	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$515	\$520	\$360
Revenue Collected During FY 11:	\$9,695,759	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$7,559,990	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$641	\$740	\$584
Per Capita Expenditures:	\$500	\$705	\$560
Revenues over (under) Expenditures:	\$2,135,769	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	124.30%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$9,396,890	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$621	\$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:	\$1,543,978	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$7,123,510	\$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:	\$13,766,054	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Waterloo City**

Unit Code: **067/035/30** County: **MONROE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,742,203**

Equalized Assessed Valuation: **\$232,906,802**

Population: **9,811**

Employees:

Full Time: **55**

Part Time: **41**

Salaries Paid: **\$3,641,226**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Watseka City**

Unit Code: **038/105/30** County: **IROQUOIS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Combination**

Appropriation or Budget: **\$25,608,000**

Equalized Assessed Valuation: **\$57,916,529**

Population: **5,255**

Employees:

Full Time: **17**

Part Time: **83**

Salaries Paid: **\$1,257,581**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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: **12**

Salaries Paid: **\$25,130**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Waverly City**

Unit Code: **069/050/30**

County: **MORGAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Combination**

Appropriation or Budget: **\$4,048,800**

Equalized Assessed Valuation: **\$10,148,514**

Population: **1,223**

Employees:

Full Time: **6**

Part Time: **13**

Salaries Paid: **\$316,124**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Wenona City**

Unit Code: **059/040/30** County: **MARSHALL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,271,037**

Equalized Assessed Valuation: **\$4,434,790**

Population: **13,000**

Employees:

Full Time: **5**

Part Time: **26**

Salaries Paid: **\$335,441**

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



FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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: **1**

Salaries Paid: **\$754**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **West Chicago City**

Unit Code: **022/115/30** County: **DUPAGE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$40,811,494**

Equalized Assessed Valuation: **\$686,795,562**

Population: **27,086**

Employees:

Full Time: **109**

Part Time: **8**

Salaries Paid: **\$9,612,106**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **West City Village**

Unit Code: **028/065/32** County: **FRANKLIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,163,400**

Equalized Assessed Valuation: **\$14,991,501**

Population: **661**

Employees:

Full Time: **10**

Part Time: **53**

Salaries Paid: **\$654,548**

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



FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **West Dundee Village**

Unit Code: **045/105/32** County: **KANE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,674,226**

Equalized Assessed Valuation: **\$268,725,966**

Population: **7,331**

Employees:

Full Time:	55
Part Time:	49
Salaries Paid:	\$4,650,983

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **West Frankfort City**

Unit Code: **028/070/30** County: **FRANKLIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,500,000**

Equalized Assessed Valuation: **\$49,427,397**

Population: **8,196**

Employees:

Full Time: **47**

Part Time: **39**

Salaries Paid: **\$2,403,255**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **West Point Village**

Unit Code: **034/080/32** County: **HANCOCK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$96,426**

Equalized Assessed Valuation: **\$453,740**

Population: **200**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$4,134**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Westchester Village**

Unit Code: **016/580/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,139,158**

Equalized Assessed Valuation: **\$656,599,822**

Population: **16,718**

Employees:

Full Time:	99
Part Time:	13
Salaries Paid:	\$7,149,436

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Western Springs Village**

Unit Code: **016/585/32** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,694,848**

Equalized Assessed Valuation: **\$781,304,276**

Population: **12,975**

Employees:

Full Time:	61
Part Time:	100
Salaries Paid:	\$5,664,833

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,503,882	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$270	\$520	\$360
Revenue Collected During FY 11:	\$10,958,341	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$10,052,823	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$845	\$740	\$584
Per Capita Expenditures:	\$775	\$705	\$560
Revenues over (under) Expenditures:	\$905,518	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	40.69%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$4,090,290	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$315	\$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:	\$7,654,038	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$3,240,277	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Westfield Village**

Unit Code: **012/025/32** County: **CLARK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,088,800**

Equalized Assessed Valuation: **\$3,025,823**

Population: **601**

Employees:

Full Time: **1**

Part Time: **8**

Salaries Paid: **\$85,470**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Westville Village**

Unit Code: **092/105/32** County: **VERMILION**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$641,434**

Equalized Assessed Valuation: **\$22,012,195**

Population: **3,175**

Employees:

Full Time: **13**

Part Time: **18**

Salaries Paid: **\$484,397**

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



FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Wheaton City**

Unit Code: **022/125/30** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$80,322,578**

Equalized Assessed Valuation: **\$2,168,300,482**

Population: **52,894**

Employees:

Full Time: **252**

Part Time: **80**

Salaries Paid: **\$21,078,525**

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 YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Wheeling Village**

Unit Code: **016/595/32** County: **COOK**

Fiscal Year End: **12/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$67,381,734**

Equalized Assessed Valuation: **\$1,226,610,329**

Population: **37,648**

Employees:

Full Time: **219**

Part Time: **23**

Salaries Paid: **\$18,961,947**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$16,307,353	\$19,096,399	\$16,314,934
Per Capita Beginning Fund Balance:	\$433	\$408	\$344
Revenue Collected During FY 11:	\$32,561,355	\$50,440,300	\$37,871,458
Expenditures During FY 11:	\$30,477,051	\$47,398,253	\$35,338,865
Per Capita Revenue:	\$865	\$966	\$915
Per Capita Expenditures:	\$810	\$910	\$864
Revenues over (under) Expenditures:	\$2,084,304	\$3,042,048	\$2,363,574
Ratio of Fund Balance to Expenditures:	57.12%	51.25%	47.28%
Ending Fund Balance for FY 11:	\$17,407,466	\$21,086,668	\$17,626,318
Per Capita Ending Fund Balance:	\$462	\$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:	\$10,362,766	\$9,783,378	\$7,515,265
Total Unrestricted Net Assets:	-\$7,488,366	\$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:	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **White City Village**

Unit Code: **056/125/32** County: **MACOUPIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$245,900**

Equalized Assessed Valuation: **\$2,065,843**

Population: **221**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$16,312**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **White Hall City**

Unit Code: **031/045/30** County: **GREENE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Combination**

Appropriation or Budget: **\$4,817,900**

Equalized Assessed Valuation: **\$15,369,009**

Population: **2,520**

Employees:

Full Time: **30**

Part Time: **8**

Salaries Paid: **\$747,590**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



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:	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Willow Hill Village**

Unit Code: **040/035/32** County: **JASPER**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$**

Equalized Assessed Valuation: **\$853,839**

Population: **639**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$19,989**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Willow Springs Village**

Unit Code: **016/600/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,291,591**

Equalized Assessed Valuation: **\$230,021,496**

Population: **5,524**

Employees:

Full Time:	36
Part Time:	72
Salaries Paid:	\$2,371,579

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$777,386	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	-\$141	\$520	\$360
Revenue Collected During FY 11:	\$5,465,396	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$5,246,274	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$989	\$740	\$584
Per Capita Expenditures:	\$950	\$705	\$560
Revenues over (under) Expenditures:	\$219,122	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	-0.80%	87.83%	69.92%
Ending Fund Balance for FY 11:	-\$41,962	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	-\$8	\$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:	\$3,970,766	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	-\$18,203,869	\$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:	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Wilmington City**

Unit Code: **099/120/30** County: **WILL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$13,053,499**

Equalized Assessed Valuation: **\$139,709,492**

Population: **6,212**

Employees:

Full Time: **35**

Part Time: **35**

Salaries Paid: **\$2,365,263**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Winchester City**

Unit Code: **085/040/30** County: **SCOTT**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,815,350**

Equalized Assessed Valuation: **\$14,671,449**

Population: **1,593**

Employees:

Full Time: **12**

Part Time: **56**

Salaries Paid: **\$582,201**

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



FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,304	\$43,930	\$
Total Unrestricted Net Assets:	\$129,193	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,233	\$
Total Unreserved Funds:	\$	\$25,142	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$765.946	\$43,930	\$
Total Unrestricted Net Assets:	\$7.054	\$145,523	\$100,546



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Winthrop Harbor Village**

Unit Code: **049/210/32** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,116,246**

Equalized Assessed Valuation: **\$162,963,520**

Population: **6,742**

Employees:

Full Time: **29**

Part Time: **66**

Salaries Paid: **\$2,270,575**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$765.843	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$114	\$520	\$360
Revenue Collected During FY 11:	\$4.588.725	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$4.585.630	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$681	\$740	\$584
Per Capita Expenditures:	\$680	\$705	\$560
Revenues over (under) Expenditures:	\$3.095	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	16.77%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$768.938	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$114	\$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:	\$211.397	\$1,408,371	\$354,940
Total Unrestricted Net Assets:	\$557.542	\$837,156	\$690,850



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Wood Dale City**

Unit Code: **022/140/30** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,746,215**

Equalized Assessed Valuation: **\$660,479,193**

Population: **13,770**

Employees:

Full Time:	100
Part Time:	44
Salaries Paid:	\$7,429,049

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



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



FISCAL YEAR 2011

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:	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Woodstock City**

Unit Code: **063/115/30** County: **MCHENRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,827,900**

Equalized Assessed Valuation: **\$617,944,905**

Population: **24,770**

Employees:

Full Time: **135**

Part Time: **30**

Salaries Paid: **\$10,195,232**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Worth Village**

Unit Code: **016/615/32** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,899,085**

Equalized Assessed Valuation: **\$216,267,934**

Population: **10,789**

Employees:

Full Time: **43**

Part Time: **48**

Salaries Paid: **\$2,725,247**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$128.150	\$3,039,409	\$1,338,999
Per Capita Beginning Fund Balance:	\$12	\$520	\$360
Revenue Collected During FY 11:	\$8,460.749	\$5,322,051	\$2,480,245
Expenditures During FY 11:	\$8,522.598	\$5,119,784	\$2,309,227
Per Capita Revenue:	\$784	\$740	\$584
Per Capita Expenditures:	\$790	\$705	\$560
Revenues over (under) Expenditures:	-\$61.849	\$202,268	\$80,217
Ratio of Fund Balance to Expenditures:	0.78%	87.83%	69.92%
Ending Fund Balance for FY 11:	\$66.301	\$3,309,490	\$1,620,233
Per Capita Ending Fund Balance:	\$6	\$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:	-\$895.430	\$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:	\$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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Wyanet 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



FISCAL RESPONSIBILITY REPORT CARD

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1,000 and 25,000

Local Government Profile

Unit Name: **Wyoming City**

Unit Code: **087/025/30** County: **STARK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,551,600**

Equalized Assessed Valuation: **\$11,310,900**

Population: **1,424**

Employees:

Full Time: **5**

Part Time: **3**

Salaries Paid: **\$229,500**

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Yale Village**

Unit Code: 040/040/32

County: JASPER

Fiscal Year End:

6/30/2011

Accounting Method:

Cash

Appropriation or Budget:

\$46,000

Equalized Assessed Valuation:

\$352,240

Population:

86

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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 YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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

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



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

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