



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: **3/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$729,500**

Equalized Assessed Valuation: **\$1,780,691**

Population: **525**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$75,575**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$205,025	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$391	\$728	\$463
Revenue Collected During FY 12:	\$158,926	\$260,934	\$107,898
Expenditures During FY 12:	\$146,827	\$254,752	\$102,905
Per Capita Revenue:	\$303	\$601	\$276
Per Capita Expenditures:	\$280	\$624	\$279
Revenues over (under) Expenditures:	\$12,099	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	157.06%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$230,602	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$439	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$161,823	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$473,848	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$903	\$2,029	\$834
Revenue Collected During FY 12:	\$270,881	\$233,937	\$85,629
Expenditures During FY 12:	\$272,687	\$223,379	\$95,182
Per Capita Revenue:	\$516	\$570	\$228
Per Capita Expenditures:	\$519	\$558	\$237
Operating Income (loss):	-\$1,806	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	170.17%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$464,042	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$884	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dakota Village**

Unit Code: 089/015/32 County: STEPHENSON

Fiscal Year End: 4/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$245,800

Equalized Assessed Valuation: \$4,687,172

Population: 475

Employees:

 Full Time:

 Part Time: 19

 Salaries Paid: \$30,009

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$444,068	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$935	\$728	\$463
Revenue Collected During FY 12:	\$183,935	\$260,934	\$107,898
Expenditures During FY 12:	\$135,834	\$254,752	\$102,905
Per Capita Revenue:	\$387	\$601	\$276
Per Capita Expenditures:	\$286	\$624	\$279
Revenues over (under) Expenditures:	\$48,101	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	362.20%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$491,989	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,036	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,103	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$430,886	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$199,178	\$426,494	\$42,600
Per Capita Debt:	\$419	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$585,924	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,234	\$2,029	\$834
Revenue Collected During FY 12:	\$131,929	\$233,937	\$85,629
Expenditures During FY 12:	\$88,361	\$223,379	\$95,182
Per Capita Revenue:	\$278	\$570	\$228
Per Capita Expenditures:	\$186	\$558	\$237
Operating Income (loss):	\$43,568	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	712.61%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$629,672	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,326	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,262,237	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$971	\$566	\$402
Revenue Collected During FY 12:	\$367,872	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$397,719	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$283	\$772	\$584
Per Capita Expenditures:	\$306	\$749	\$586
Revenues over (under) Expenditures:	-\$29,847	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	254.55%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,012,390	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$779	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$190,310	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$822,081	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$8,808,233	\$2,603,619
Per Capita Debt:	\$	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,168,967	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$899	\$1,513	\$1,164
Revenue Collected During FY 12:	\$197,070	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$303,540	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$152	\$460	\$317
Per Capita Expenditures:	\$233	\$423	\$299
Operating Income (loss):	-\$106,470	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	422.51%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,282,497	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$987	\$1,565	\$1,177



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$308,050**

Equalized Assessed Valuation: **\$4,837,227**

Population: **600**

Employees:

 Full Time: **1**

 Part Time: **10**

 Salaries Paid: **\$50,852**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$209,392	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$349	\$728	\$463
Revenue Collected During FY 12:	\$153,190	\$260,934	\$107,898
Expenditures During FY 12:	\$118,224	\$254,752	\$102,905
Per Capita Revenue:	\$255	\$601	\$276
Per Capita Expenditures:	\$197	\$624	\$279
Revenues over (under) Expenditures:	\$34,966	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	206.69%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$244,358	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$407	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$134,869	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$109,489	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$43,000	\$426,494	\$42,600
Per Capita Debt:	\$72	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$25.104	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$42	\$2,029	\$834
Revenue Collected During FY 12:	\$147.525	\$233,937	\$85,629
Expenditures During FY 12:	\$163.149	\$223,379	\$95,182
Per Capita Revenue:	\$246	\$570	\$228
Per Capita Expenditures:	\$272	\$558	\$237
Operating Income (loss):	-\$15.624	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	5.81%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$9.480	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$16	\$2,116	\$901



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$957,422**

Equalized Assessed Valuation: **\$5,766,930**

Population: **717**

Employees:

 Full Time:

 Part Time: **16**

 Salaries Paid: **\$52,125**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$487,881	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$680	\$728	\$463
Revenue Collected During FY 12:	\$481,057	\$260,934	\$107,898
Expenditures During FY 12:	\$310,193	\$254,752	\$102,905
Per Capita Revenue:	\$671	\$601	\$276
Per Capita Expenditures:	\$433	\$624	\$279
Revenues over (under) Expenditures:	\$170,864	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	212.37%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$658,745	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$919	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$307,350	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$351,395	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$390,827	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$545	\$2,029	\$834
Revenue Collected During FY 12:	\$193,287	\$233,937	\$85,629
Expenditures During FY 12:	\$161,016	\$223,379	\$95,182
Per Capita Revenue:	\$270	\$570	\$228
Per Capita Expenditures:	\$225	\$558	\$237
Operating Income (loss):	\$32,271	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	262.77%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$423,098	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$590	\$2,116	\$901



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$91,300**

Equalized Assessed Valuation: **\$7,259,476**

Population: **425**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$12,037**

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 12:	\$246,481	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$580	\$728	\$463
Revenue Collected During FY 12:	\$106,769	\$260,934	\$107,898
Expenditures During FY 12:	\$47,560	\$254,752	\$102,905
Per Capita Revenue:	\$251	\$601	\$276
Per Capita Expenditures:	\$112	\$624	\$279
Revenues over (under) Expenditures:	\$59,209	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	642.75%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$305,690	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$719	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,679	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$259,011	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$922.189	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2.170	\$2,029	\$834
Revenue Collected During FY 12:	\$132.711	\$233,937	\$85,629
Expenditures During FY 12:	\$150.298	\$223,379	\$95,182
Per Capita Revenue:	\$312	\$570	\$228
Per Capita Expenditures:	\$354	\$558	\$237
Operating Income (loss):	-\$17.587	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	601.87%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$904.602	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2.128	\$2,116	\$901



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$87,200**

Equalized Assessed Valuation: **\$1,004,853**

Population: **159**

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 12:	\$117,232	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$737	\$728	\$463
Revenue Collected During FY 12:	\$72,352	\$260,934	\$107,898
Expenditures During FY 12:	\$50,100	\$254,752	\$102,905
Per Capita Revenue:	\$455	\$601	\$276
Per Capita Expenditures:	\$315	\$624	\$279
Revenues over (under) Expenditures:	\$22,252	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	278.41%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$139,484	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$877	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$125,579	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$	\$2,029	\$834
Revenue Collected During FY 12:	\$	\$233,937	\$85,629
Expenditures During FY 12:	\$	\$223,379	\$95,182
Per Capita Revenue:	\$	\$570	\$228
Per Capita Expenditures:	\$	\$558	\$237
Operating Income (loss):	\$	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	0.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$	\$2,116	\$901



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$287,991**

Equalized Assessed Valuation: **\$5,001,178**

Population: **587**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$23,044**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$357,907	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$610	\$728	\$463
Revenue Collected During FY 12:	\$161,460	\$260,934	\$107,898
Expenditures During FY 12:	\$153,721	\$254,752	\$102,905
Per Capita Revenue:	\$275	\$601	\$276
Per Capita Expenditures:	\$262	\$624	\$279
Revenues over (under) Expenditures:	\$7,739	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	237.86%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$365,646	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$623	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$365,646	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$536,887	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$915	\$2,029	\$834
Revenue Collected During FY 12:	\$48,822	\$233,937	\$85,629
Expenditures During FY 12:	\$62,544	\$223,379	\$95,182
Per Capita Revenue:	\$83	\$570	\$228
Per Capita Expenditures:	\$107	\$558	\$237
Operating Income (loss):	-\$13,722	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	836.48%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$523,165	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$891	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$8,808,233	\$2,603,619
Per Capita Debt:	\$	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,125,196	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$975	\$1,513	\$1,164
Revenue Collected During FY 12:	\$353,053	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$169,486	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$306	\$460	\$317
Per Capita Expenditures:	\$147	\$423	\$299
Operating Income (loss):	\$183,567	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	772.20%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,308,763	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.134	\$1,565	\$1,177



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$50,993,385**

Equalized Assessed Valuation: **\$321,742,434**

Population: **32,935**

Employees:

 Full Time: **251**

 Part Time: **29**

 Salaries Paid: **\$14,522,620**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$9,134,630	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$277	\$436	\$373
Revenue Collected During FY 12:	\$33,230,698	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$29,543,615	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$1,009	\$988	\$993
Per Capita Expenditures:	\$897	\$935	\$889
Revenues over (under) Expenditures:	\$3,687,083	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	38.32%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$11,321,584	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$344	\$468	\$398

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:	\$8,048,872	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	\$4,969,009	\$3,517,216	\$9,368,075



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$14,560,318	\$80,578,596	\$52,611,262
Per Capita Debt:	\$442	\$1,468	\$1,267
General Obligation Debt over EAV:	3.34%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$9,615,668	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$292	\$1,280	\$1,048
Revenue Collected During FY 12:	\$5,945,253	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$6,015,173	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$181	\$366	\$269
Per Capita Expenditures:	\$183	\$355	\$263
Operating Income (loss):	-\$69,920	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	154.80%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$9,311,545	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$283	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,721,231	\$8,808,233	\$2,603,619
Per Capita Debt:	\$395	\$1,349	\$648
General Obligation Debt over EAV:	0.91%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$5,846,900	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$265	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,611,052	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,672,392	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$209	\$460	\$317
Per Capita Expenditures:	\$212	\$423	\$299
Operating Income (loss):	-\$61,340	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	123.82%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$5,785,560	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$262	\$1,565	\$1,177



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,347,945**

Equalized Assessed Valuation: **\$2,715,180**

Population: **700**

Employees:

 Full Time: **1**

 Part Time: **17**

 Salaries Paid: **\$65,799**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$909,637	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,299	\$728	\$463
Revenue Collected During FY 12:	\$685,252	\$260,934	\$107,898
Expenditures During FY 12:	\$413,458	\$254,752	\$102,905
Per Capita Revenue:	\$979	\$601	\$276
Per Capita Expenditures:	\$591	\$624	\$279
Revenues over (under) Expenditures:	\$271,794	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	280.73%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$1,160,692	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,658	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$855,915	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$315,138	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,456,723	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,081	\$2,029	\$834
Revenue Collected During FY 12:	\$165,982	\$233,937	\$85,629
Expenditures During FY 12:	\$127,232	\$223,379	\$95,182
Per Capita Revenue:	\$237	\$570	\$228
Per Capita Expenditures:	\$182	\$558	\$237
Operating Income (loss):	\$38,750	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1191.69%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,516,212	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2,166	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$15,939,076	\$8,808,233	\$2,603,619
Per Capita Debt:	\$8,625	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,937,571	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,590	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,815,641	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,756,952	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$2,065	\$460	\$317
Per Capita Expenditures:	\$951	\$423	\$299
Operating Income (loss):	\$2,058,689	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	284.12%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$4,991,845	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,701	\$1,565	\$1,177



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,062,650**

Equalized Assessed Valuation: **\$5,103,511**

Population: **454**

Employees:

 Full Time: **3**

 Part Time: **1**

 Salaries Paid: **\$137,569**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$58,749	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$129	\$728	\$463
Revenue Collected During FY 12:	\$117,301	\$260,934	\$107,898
Expenditures During FY 12:	\$101,541	\$254,752	\$102,905
Per Capita Revenue:	\$258	\$601	\$276
Per Capita Expenditures:	\$224	\$624	\$279
Revenues over (under) Expenditures:	\$15,760	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	71.85%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$72,959	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$161	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,635	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$38,324	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$278,115	\$426,494	\$42,600
Per Capita Debt:	\$613	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$374,938	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$826	\$2,029	\$834
Revenue Collected During FY 12:	\$299,722	\$233,937	\$85,629
Expenditures During FY 12:	\$303,309	\$223,379	\$95,182
Per Capita Revenue:	\$660	\$570	\$228
Per Capita Expenditures:	\$668	\$558	\$237
Operating Income (loss):	-\$3,587	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	122.94%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$372,901	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$821	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$329,085	\$8,808,233	\$2,603,619
Per Capita Debt:	\$178	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$247,455	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$134	\$1,513	\$1,164
Revenue Collected During FY 12:	\$553,322	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$359,909	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$299	\$460	\$317
Per Capita Expenditures:	\$195	\$423	\$299
Operating Income (loss):	\$193,413	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	108.55%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$390,666	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$211	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **De Soto Village**

Unit Code: **039/025/32** County: **JACKSON**

Fiscal Year End: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,579,680**

Equalized Assessed Valuation: **\$10,664,692**

Population: **1,632**

Employees:

 Full Time: **7**

 Part Time: **9**

 Salaries Paid: **\$294,206**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$395,457	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$242	\$566	\$402
Revenue Collected During FY 12:	\$515,209	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$631,827	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$316	\$772	\$584
Per Capita Expenditures:	\$387	\$749	\$586
Revenues over (under) Expenditures:	-\$116,618	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	54.36%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$343,489	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$210	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,807	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$254,188	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,553,627	\$8,808,233	\$2,603,619
Per Capita Debt:	\$952	\$1,349	\$648
General Obligation Debt over EAV:	14.07%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,006,383	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,842	\$1,513	\$1,164
Revenue Collected During FY 12:	\$884,059	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$707,731	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$542	\$460	\$317
Per Capita Expenditures:	\$434	\$423	\$299
Operating Income (loss):	\$176,328	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	448.96%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,177,461	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,947	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$104,360,147	\$80,578,596	\$52,611,262
Per Capita Debt:	\$1,371	\$1,468	\$1,267
General Obligation Debt over EAV:	8.87%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$68,962,729	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$906	\$1,280	\$1,048
Revenue Collected During FY 12:	\$24,750,109	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$22,856,956	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$325	\$366	\$269
Per Capita Expenditures:	\$300	\$355	\$263
Operating Income (loss):	\$1,893,153	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	261.54%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$59,779,037	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$785	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$181,830	\$426,494	\$42,600
Per Capita Debt:	\$258	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$897,777	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.275	\$2,029	\$834
Revenue Collected During FY 12:	\$164,873	\$233,937	\$85,629
Expenditures During FY 12:	\$182,275	\$223,379	\$95,182
Per Capita Revenue:	\$234	\$570	\$228
Per Capita Expenditures:	\$259	\$558	\$237
Operating Income (loss):	-\$17,402	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	540.30%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$984,834	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.399	\$2,116	\$901



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$46,480**

Equalized Assessed Valuation: **\$546,956**

Population: **48**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$2,733**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$38,015	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$792	\$728	\$463
Revenue Collected During FY 12:	\$13,914	\$260,934	\$107,898
Expenditures During FY 12:	\$11,259	\$254,752	\$102,905
Per Capita Revenue:	\$290	\$601	\$276
Per Capita Expenditures:	\$235	\$624	\$279
Revenues over (under) Expenditures:	\$2,655	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	361.22%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$40,670	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$847	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$40,669	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$	\$2,029	\$834
Revenue Collected During FY 12:	\$	\$233,937	\$85,629
Expenditures During FY 12:	\$	\$223,379	\$95,182
Per Capita Revenue:	\$	\$570	\$228
Per Capita Expenditures:	\$	\$558	\$237
Operating Income (loss):	\$	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	0.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,239	\$8,808,233	\$2,603,619
Per Capita Debt:	\$3	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$58,590	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$18	\$1,513	\$1,164
Revenue Collected During FY 12:	\$280,886	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$309,098	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$88	\$460	\$317
Per Capita Expenditures:	\$97	\$423	\$299
Operating Income (loss):	-\$28,212	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	9.83%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$30,378	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$9	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$49,300,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,568	\$1,349	\$648
General Obligation Debt over EAV:	3.54%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$29,174,876	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,520	\$1,513	\$1,164
Revenue Collected During FY 12:	\$8,308,160	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$9,097,963	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$433	\$460	\$317
Per Capita Expenditures:	\$474	\$423	\$299
Operating Income (loss):	-\$789,803	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	527.65%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$48,005,076	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,500	\$1,565	\$1,177



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:	6/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$67,785,041		
Equalized Assessed Valuation:	\$582,504,715		
Population:	44,030		
Employees:			
Full Time:			183
Part Time:			49
Salaries Paid:			\$15,715,460

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 12:	\$3,930,249	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$89	\$436	\$373
Revenue Collected During FY 12:	\$46,527,298	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$41,083,116	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$1,057	\$988	\$993
Per Capita Expenditures:	\$933	\$935	\$889
Revenues over (under) Expenditures:	\$5,444,182	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	41.68%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$17,121,532	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$389	\$468	\$398

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:	\$12,358,010	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	-\$15,138,497	\$3,517,216	\$9,368,075



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$41,622,734	\$80,578,596	\$52,611,262
Per Capita Debt:	\$945	\$1,468	\$1,267
General Obligation Debt over EAV:	4.12%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$51,141,942	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$1.162	\$1,280	\$1,048
Revenue Collected During FY 12:	\$8,534,986	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$7,148,930	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$194	\$366	\$269
Per Capita Expenditures:	\$162	\$355	\$263
Operating Income (loss):	\$1,386,056	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	731.61%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$52,302,598	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$1.188	\$1,297	\$1,034



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$553,959**

Equalized Assessed Valuation: **\$4,009,934**

Population: **446**

Employees:

 Full Time: **1**

 Part Time: **14**

 Salaries Paid: **\$53,212**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$267,206	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$599	\$728	\$463
Revenue Collected During FY 12:	\$106,855	\$260,934	\$107,898
Expenditures During FY 12:	\$137,042	\$254,752	\$102,905
Per Capita Revenue:	\$240	\$601	\$276
Per Capita Expenditures:	\$307	\$624	\$279
Revenues over (under) Expenditures:	-\$30,187	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	172.95%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$237,020	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$531	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,577	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$200,443	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$106,455	\$426,494	\$42,600
Per Capita Debt:	\$239	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$390,619	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$876	\$2,029	\$834
Revenue Collected During FY 12:	\$120,382	\$233,937	\$85,629
Expenditures During FY 12:	\$104,110	\$223,379	\$95,182
Per Capita Revenue:	\$270	\$570	\$228
Per Capita Expenditures:	\$233	\$558	\$237
Operating Income (loss):	\$16,272	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	390.83%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$406,891	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$912	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Delavan City**

Unit Code: **090/025/30** County: **TAZEWELL**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,521,962**

Equalized Assessed Valuation: **\$17,403,057**

Population: **1,762**

Employees:

 Full Time: **7**

 Part Time: **7**

 Salaries Paid: **\$323,147**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$486,149	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$276	\$566	\$402
Revenue Collected During FY 12:	\$639,371	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$799,848	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$363	\$772	\$584
Per Capita Expenditures:	\$454	\$749	\$586
Revenues over (under) Expenditures:	-\$160,477	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	41.22%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$329,672	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$187	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$184,630	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$145,042	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$8,808,233	\$2,603,619
Per Capita Debt:	\$	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,143,842	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$649	\$1,513	\$1,164
Revenue Collected During FY 12:	\$595,536	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$407,245	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$338	\$460	\$317
Per Capita Expenditures:	\$231	\$423	\$299
Operating Income (loss):	\$188,291	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	326.13%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,328,133	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$754	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$63,974,293	\$80,578,596	\$52,611,262
Per Capita Debt:	\$1,096	\$1,468	\$1,267
General Obligation Debt over EAV:	2.66%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$34,038,755	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$583	\$1,280	\$1,048
Revenue Collected During FY 12:	\$14,542,280	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$14,951,603	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$249	\$366	\$269
Per Capita Expenditures:	\$256	\$355	\$263
Operating Income (loss):	-\$409,323	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	224.78%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$33,608,340	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$576	\$1,297	\$1,034



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: **3/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$16,214**

Equalized Assessed Valuation: **\$488,295**

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 12:	\$7,665	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$92	\$728	\$463
Revenue Collected During FY 12:	\$17,924	\$260,934	\$107,898
Expenditures During FY 12:	\$16,214	\$254,752	\$102,905
Per Capita Revenue:	\$216	\$601	\$276
Per Capita Expenditures:	\$195	\$624	\$279
Revenues over (under) Expenditures:	\$1,710	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	516.91%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$83,812	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,010	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$56,505	\$2,891	\$
Total Unreserved Funds:	\$27,307	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$	\$2,029	\$834
Revenue Collected During FY 12:	\$	\$233,937	\$85,629
Expenditures During FY 12:	\$	\$223,379	\$95,182
Per Capita Revenue:	\$	\$570	\$228
Per Capita Expenditures:	\$	\$558	\$237
Operating Income (loss):	\$	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	0.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$	\$2,116	\$901



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$68,270**

Equalized Assessed Valuation: **\$1,452,884**

Population: **184**

Employees:

 Full Time:

 Part Time: **11**

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

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$57,402	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$312	\$728	\$463
Revenue Collected During FY 12:	\$45,422	\$260,934	\$107,898
Expenditures During FY 12:	\$72,540	\$254,752	\$102,905
Per Capita Revenue:	\$247	\$601	\$276
Per Capita Expenditures:	\$394	\$624	\$279
Revenues over (under) Expenditures:	-\$27,118	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	75.73%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$54,935	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$299	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,705	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$33,230	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$83,132	\$426,494	\$42,600
Per Capita Debt:	\$452	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$8,378	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$46	\$2,029	\$834
Revenue Collected During FY 12:	\$241,242	\$233,937	\$85,629
Expenditures During FY 12:	\$62,708	\$223,379	\$95,182
Per Capita Revenue:	\$1,311	\$570	\$228
Per Capita Expenditures:	\$341	\$558	\$237
Operating Income (loss):	\$178,534	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	512.52%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$321,390	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,747	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,863,508	\$8,808,233	\$2,603,619
Per Capita Debt:	\$3,145	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,371,588	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,349	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,396,822	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,490,184	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$559	\$460	\$317
Per Capita Expenditures:	\$596	\$423	\$299
Operating Income (loss):	-\$93,362	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	219.99%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,278,226	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,311	\$1,565	\$1,177



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: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,489,900

Equalized Assessed Valuation: \$7,634,458

Population: 617

Employees:

 Full Time: 2

 Part Time: 7

 Salaries Paid: \$116,073

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,168,900	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$3,515	\$728	\$463
Revenue Collected During FY 12:	\$772,662	\$260,934	\$107,898
Expenditures During FY 12:	\$977,978	\$254,752	\$102,905
Per Capita Revenue:	\$1,252	\$601	\$276
Per Capita Expenditures:	\$1,585	\$624	\$279
Revenues over (under) Expenditures:	-\$205,316	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	245.30%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$2,398,982	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$3,888	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,219	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$297,462	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$341,352	\$426,494	\$42,600
Per Capita Debt:	\$553	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$819,247	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,328	\$2,029	\$834
Revenue Collected During FY 12:	\$158,265	\$233,937	\$85,629
Expenditures During FY 12:	\$215,028	\$223,379	\$95,182
Per Capita Revenue:	\$257	\$570	\$228
Per Capita Expenditures:	\$349	\$558	\$237
Operating Income (loss):	-\$56,763	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	356.13%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$765,775	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,241	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$292,698	\$8,808,233	\$2,603,619
Per Capita Debt:	\$250	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,662,477	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,418	\$1,513	\$1,164
Revenue Collected During FY 12:	\$951,134	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$990,243	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$812	\$460	\$317
Per Capita Expenditures:	\$845	\$423	\$299
Operating Income (loss):	-\$39,109	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	197.15%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,952,230	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,666	\$1,565	\$1,177



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: **6/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$270,626**

Equalized Assessed Valuation: **\$4,012,961**

Population: **500**

Employees:

 Full Time: **10**

 Part Time:

 Salaries Paid: **\$12,020**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$155,593	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$311	\$728	\$463
Revenue Collected During FY 12:	\$104,532	\$260,934	\$107,898
Expenditures During FY 12:	\$121,146	\$254,752	\$102,905
Per Capita Revenue:	\$209	\$601	\$276
Per Capita Expenditures:	\$242	\$624	\$279
Revenues over (under) Expenditures:	-\$16,614	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	114.72%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$138,979	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$278	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$155,593	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$	\$2,029	\$834
Revenue Collected During FY 12:	\$	\$233,937	\$85,629
Expenditures During FY 12:	\$	\$223,379	\$95,182
Per Capita Revenue:	\$	\$570	\$228
Per Capita Expenditures:	\$	\$558	\$237
Operating Income (loss):	\$	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	0.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$38,373,488	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,439	\$1,349	\$648
General Obligation Debt over EAV:	7.58%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$19,437,466	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,235	\$1,513	\$1,164
Revenue Collected During FY 12:	\$6,682,425	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$5,269,258	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$425	\$460	\$317
Per Capita Expenditures:	\$335	\$423	\$299
Operating Income (loss):	\$1,413,167	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	233.55%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$12,306,416	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$782	\$1,565	\$1,177



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$762,100**

Equalized Assessed Valuation: **\$3,989,588**

Population: **726**

Employees:

 Full Time: **2**

 Part Time: **11**

 Salaries Paid: **\$153,485**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$56,606	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$78	\$728	\$463
Revenue Collected During FY 12:	\$243,564	\$260,934	\$107,898
Expenditures During FY 12:	\$289,782	\$254,752	\$102,905
Per Capita Revenue:	\$335	\$601	\$276
Per Capita Expenditures:	\$399	\$624	\$279
Revenues over (under) Expenditures:	-\$46,218	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	3.58%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$10,388	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$14	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$131,735	\$86,057	\$19,431
Total Unrestricted Net Assets:	-\$121,347	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,348,077	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,857	\$2,029	\$834
Revenue Collected During FY 12:	\$247,349	\$233,937	\$85,629
Expenditures During FY 12:	\$290,843	\$223,379	\$95,182
Per Capita Revenue:	\$341	\$570	\$228
Per Capita Expenditures:	\$401	\$558	\$237
Operating Income (loss):	-\$43,494	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	448.55%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,304,583	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,797	\$2,116	\$901



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$592,650**

Equalized Assessed Valuation: **\$914,309**

Population: **243**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$30,668**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$99,539	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$410	\$728	\$463
Revenue Collected During FY 12:	\$76,091	\$260,934	\$107,898
Expenditures During FY 12:	\$93,137	\$254,752	\$102,905
Per Capita Revenue:	\$313	\$601	\$276
Per Capita Expenditures:	\$383	\$624	\$279
Revenues over (under) Expenditures:	-\$17,046	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	88.57%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$82,493	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$339	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,816	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$52,677	\$60,117	\$83,058



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$468,546	\$426,494	\$42,600
Per Capita Debt:	\$1,928	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,301,018	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$5.354	\$2,029	\$834
Revenue Collected During FY 12:	\$124,525	\$233,937	\$85,629
Expenditures During FY 12:	\$164,243	\$223,379	\$95,182
Per Capita Revenue:	\$512	\$570	\$228
Per Capita Expenditures:	\$676	\$558	\$237
Operating Income (loss):	-\$39,718	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	767.95%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,261,300	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$5.191	\$2,116	\$901



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$547,710**

Equalized Assessed Valuation: **\$2,148,615**

Population: **304**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$15,586**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$209,803	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$690	\$728	\$463
Revenue Collected During FY 12:	\$123,269	\$260,934	\$107,898
Expenditures During FY 12:	\$118,037	\$254,752	\$102,905
Per Capita Revenue:	\$405	\$601	\$276
Per Capita Expenditures:	\$388	\$624	\$279
Revenues over (under) Expenditures:	\$5,232	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	182.18%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$215,035	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$707	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$215,035	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,215	\$426,494	\$42,600
Per Capita Debt:	\$27	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	-\$5,344	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	-\$18	\$2,029	\$834
Revenue Collected During FY 12:	\$43,670	\$233,937	\$85,629
Expenditures During FY 12:	\$54,240	\$223,379	\$95,182
Per Capita Revenue:	\$144	\$570	\$228
Per Capita Expenditures:	\$178	\$558	\$237
Operating Income (loss):	-\$10,570	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	-29.34%	416.82%	346.43%
Ending Retained Earnings for FY 12:	-\$15,914	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	-\$52	\$2,116	\$901



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: **4/30/2012**

Accounting Method: **Combination**

Appropriation or Budget: **\$117,800**

Equalized Assessed Valuation: **\$1,074,613**

Population: **151**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$16,339**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$148,547	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$984	\$728	\$463
Revenue Collected During FY 12:	\$26,343	\$260,934	\$107,898
Expenditures During FY 12:	\$22,832	\$254,752	\$102,905
Per Capita Revenue:	\$174	\$601	\$276
Per Capita Expenditures:	\$151	\$624	\$279
Revenues over (under) Expenditures:	\$3,511	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	665.99%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$152,058	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,007	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,114	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$141,944	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$161.413	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.069	\$2,029	\$834
Revenue Collected During FY 12:	\$92.022	\$233,937	\$85,629
Expenditures During FY 12:	\$88.349	\$223,379	\$95,182
Per Capita Revenue:	\$609	\$570	\$228
Per Capita Expenditures:	\$585	\$558	\$237
Operating Income (loss):	\$3.673	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	186.86%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$165.086	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.093	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dover Village**

Unit Code: **006/040/32** County: **BUREAU**

Fiscal Year End: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$85,525**

Equalized Assessed Valuation: **\$15,482,205**

Population: **172**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Number Submitted = 1
Water

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$59,296	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$345	\$728	\$463
Revenue Collected During FY 12:	\$34,018	\$260,934	\$107,898
Expenditures During FY 12:	\$31,209	\$254,752	\$102,905
Per Capita Revenue:	\$198	\$601	\$276
Per Capita Expenditures:	\$181	\$624	\$279
Revenues over (under) Expenditures:	\$2,809	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	196.23%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$61,240	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$356	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,001	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$43,240	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$123,071	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$716	\$2,029	\$834
Revenue Collected During FY 12:	\$30,680	\$233,937	\$85,629
Expenditures During FY 12:	\$43,317	\$223,379	\$95,182
Per Capita Revenue:	\$178	\$570	\$228
Per Capita Expenditures:	\$252	\$558	\$237
Operating Income (loss):	-\$12,637	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	256.94%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$111,299	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$647	\$2,116	\$901



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: **6/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$850,000**

Equalized Assessed Valuation: **\$1,532,000**

Population: **408**

Employees:

 Full Time: **3**

 Part Time: **12**

 Salaries Paid: **\$122,160**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$408,838	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,002	\$728	\$463
Revenue Collected During FY 12:	\$182,279	\$260,934	\$107,898
Expenditures During FY 12:	\$256,756	\$254,752	\$102,905
Per Capita Revenue:	\$447	\$601	\$276
Per Capita Expenditures:	\$629	\$624	\$279
Revenues over (under) Expenditures:	-\$74,477	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	130.23%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$334,361	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$820	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$334,361	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$24,000	\$426,494	\$42,600
Per Capita Debt:	\$59	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$693.623	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.700	\$2,029	\$834
Revenue Collected During FY 12:	\$396.166	\$233,937	\$85,629
Expenditures During FY 12:	\$398.624	\$223,379	\$95,182
Per Capita Revenue:	\$971	\$570	\$228
Per Capita Expenditures:	\$977	\$558	\$237
Operating Income (loss):	-\$2.458	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	173.39%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$691.165	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.694	\$2,116	\$901



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: **12/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$129,915,255**

Equalized Assessed Valuation: **\$2,141,812,696**

Population: **48,665**

Employees:

Full Time: **311**

Part Time: **79**

Salaries Paid: **\$27,010,777**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$20,570,149	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$423	\$436	\$373
Revenue Collected During FY 12:	\$49,414,307	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$43,924,655	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$1,015	\$988	\$993
Per Capita Expenditures:	\$903	\$935	\$889
Revenues over (under) Expenditures:	\$5,489,652	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	53.64%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$23,560,170	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$484	\$468	\$398

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:	\$6,805,592	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	\$27,813,907	\$3,517,216	\$9,368,075



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$89,685,000	\$80,578,596	\$52,611,262
Per Capita Debt:	\$1,843	\$1,468	\$1,267
General Obligation Debt over EAV:	4.19%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$34,767,507	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$714	\$1,280	\$1,048
Revenue Collected During FY 12:	\$13,684,874	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$12,025,678	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$281	\$366	\$269
Per Capita Expenditures:	\$247	\$355	\$263
Operating Income (loss):	\$1,659,196	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	300.41%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$36,126,703	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$742	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,462,111	\$426,494	\$42,600
Per Capita Debt:	\$7,039	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$318,852	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$411	\$2,029	\$834
Revenue Collected During FY 12:	\$182,409	\$233,937	\$85,629
Expenditures During FY 12:	\$126,595	\$223,379	\$95,182
Per Capita Revenue:	\$235	\$570	\$228
Per Capita Expenditures:	\$163	\$558	\$237
Operating Income (loss):	\$55,814	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	290.65%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$367,946	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$474	\$2,116	\$901



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: **6/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$105,350**

Equalized Assessed Valuation: **\$1,708,683**

Population: **225**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$15,523**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$59,434	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$264	\$728	\$463
Revenue Collected During FY 12:	\$57,152	\$260,934	\$107,898
Expenditures During FY 12:	\$68,363	\$254,752	\$102,905
Per Capita Revenue:	\$254	\$601	\$276
Per Capita Expenditures:	\$304	\$624	\$279
Revenues over (under) Expenditures:	-\$11,211	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	70.54%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$48,223	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$214	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,936	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$44,287	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$113,000	\$426,494	\$42,600
Per Capita Debt:	\$502	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$734,735	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$3.265	\$2,029	\$834
Revenue Collected During FY 12:	\$70.437	\$233,937	\$85,629
Expenditures During FY 12:	\$122.003	\$223,379	\$95,182
Per Capita Revenue:	\$313	\$570	\$228
Per Capita Expenditures:	\$542	\$558	\$237
Operating Income (loss):	-\$51.566	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	559.96%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$683.169	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$3.036	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,138,982	\$8,808,233	\$2,603,619
Per Capita Debt:	\$845	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,697,041	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$608	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,483,946	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,515,037	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$408	\$460	\$317
Per Capita Expenditures:	\$413	\$423	\$299
Operating Income (loss):	-\$31,091	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	146.75%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,690,853	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$607	\$1,565	\$1,177



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: **6/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$80,000**

Equalized Assessed Valuation: **\$2,223,770**

Population: **300**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$5,873**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$146,929	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$490	\$728	\$463
Revenue Collected During FY 12:	\$62,923	\$260,934	\$107,898
Expenditures During FY 12:	\$79,585	\$254,752	\$102,905
Per Capita Revenue:	\$210	\$601	\$276
Per Capita Expenditures:	\$265	\$624	\$279
Revenues over (under) Expenditures:	-\$16,662	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	163.68%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$130,267	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$434	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$130,267	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$	\$2,029	\$834
Revenue Collected During FY 12:	\$	\$233,937	\$85,629
Expenditures During FY 12:	\$	\$223,379	\$95,182
Per Capita Revenue:	\$	\$570	\$228
Per Capita Expenditures:	\$	\$558	\$237
Operating Income (loss):	\$	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	0.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Dunlap Village**

Unit Code: **072/030/32** County: **PEORIA**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$948,950**

Equalized Assessed Valuation: **\$31,728,337**

Population: **1,386**

Employees:

 Full Time: **2**

 Part Time: **3**

 Salaries Paid: **\$142,191**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,024,509	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$739	\$566	\$402
Revenue Collected During FY 12:	\$367,429	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$505,449	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$265	\$772	\$584
Per Capita Expenditures:	\$365	\$749	\$586
Revenues over (under) Expenditures:	-\$138,020	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	175.39%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$886,489	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$640	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$886,489	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$8,808,233	\$2,603,619
Per Capita Debt:	\$	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,264,268	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,634	\$1,513	\$1,164
Revenue Collected During FY 12:	\$392,552	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$297,226	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$283	\$460	\$317
Per Capita Expenditures:	\$214	\$423	\$299
Operating Income (loss):	\$95,326	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	793.87%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,359,594	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,702	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Dupo Village**

Unit Code: **088/040/32** County: **ST. CLAIR**

Fiscal Year End: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,228,125**

Equalized Assessed Valuation: **\$39,534,185**

Population: **3,933**

Employees:

 Full Time: **15**

 Part Time: **2**

 Salaries Paid: **\$1,142,388**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,846,653	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$470	\$566	\$402
Revenue Collected During FY 12:	\$2,759,908	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$2,059,613	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$702	\$772	\$584
Per Capita Expenditures:	\$524	\$749	\$586
Revenues over (under) Expenditures:	\$700,295	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	117.64%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$2,422,948	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$616	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,679,677	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$184,020	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,296,486	\$8,808,233	\$2,603,619
Per Capita Debt:	\$584	\$1,349	\$648
General Obligation Debt over EAV:	1.78%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$6,803,097	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,730	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,669,621	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,618,328	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$679	\$460	\$317
Per Capita Expenditures:	\$666	\$423	\$299
Operating Income (loss):	\$51,293	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	257.51%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,742,464	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,714	\$1,565	\$1,177



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,758,483	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,219	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,577,220	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.093	\$1,513	\$1,164
Revenue Collected During FY 12:	\$598,011	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$417,832	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$414	\$460	\$317
Per Capita Expenditures:	\$290	\$423	\$299
Operating Income (loss):	\$180,179	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	420.60%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,757,399	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.218	\$1,565	\$1,177



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,557,288	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,774	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$5,364,677	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,259	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,065,578	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,988,247	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$485	\$460	\$317
Per Capita Expenditures:	\$467	\$423	\$299
Operating Income (loss):	\$77,331	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	272.33%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$5,414,568	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,271	\$1,565	\$1,177



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$92,000**

Equalized Assessed Valuation: **\$958,973**

Population: **127**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$11,278**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$26,400	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$208	\$728	\$463
Revenue Collected During FY 12:	\$19,568	\$260,934	\$107,898
Expenditures During FY 12:	\$48,039	\$254,752	\$102,905
Per Capita Revenue:	\$154	\$601	\$276
Per Capita Expenditures:	\$378	\$624	\$279
Revenues over (under) Expenditures:	-\$28,471	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	20.73%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$9,958	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$78	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,498	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$8,460	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$577,854	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$4,550	\$2,029	\$834
Revenue Collected During FY 12:	\$34,375	\$233,937	\$85,629
Expenditures During FY 12:	\$43,954	\$223,379	\$95,182
Per Capita Revenue:	\$271	\$570	\$228
Per Capita Expenditures:	\$346	\$558	\$237
Operating Income (loss):	-\$9,579	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1265.52%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$556,246	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$4,380	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$3,899	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	-\$2	\$566	\$402
Revenue Collected During FY 12:	\$830,523	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$790,739	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$488	\$772	\$584
Per Capita Expenditures:	\$465	\$749	\$586
Revenues over (under) Expenditures:	\$39,784	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	4.54%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$35,885	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$21	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$97,307	\$634,634	\$583,284



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,583,532	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,519	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$4,368,063	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,568	\$1,513	\$1,164
Revenue Collected During FY 12:	\$646,403	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$651,026	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$380	\$460	\$317
Per Capita Expenditures:	\$383	\$423	\$299
Operating Income (loss):	-\$4,623	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	670.24%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$4,363,440	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,565	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,623,445	\$8,808,233	\$2,603,619
Per Capita Debt:	\$892	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$7,496,727	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.190	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,723,052	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,030,592	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$273	\$460	\$317
Per Capita Expenditures:	\$322	\$423	\$299
Operating Income (loss):	-\$307,540	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	357.62%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$7,261,871	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.152	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$148,777	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,210	\$728	\$463
Revenue Collected During FY 12:	\$24,656	\$260,934	\$107,898
Expenditures During FY 12:	\$16,008	\$254,752	\$102,905
Per Capita Revenue:	\$200	\$601	\$276
Per Capita Expenditures:	\$130	\$624	\$279
Revenues over (under) Expenditures:	\$8,648	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	983.41%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$157,425	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,280	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,403	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$132,022	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$	\$2,029	\$834
Revenue Collected During FY 12:	\$	\$233,937	\$85,629
Expenditures During FY 12:	\$	\$223,379	\$95,182
Per Capita Revenue:	\$	\$570	\$228
Per Capita Expenditures:	\$	\$558	\$237
Operating Income (loss):	\$	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	0.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$295,000	\$426,494	\$42,600
Per Capita Debt:	\$766	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$715,989	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,860	\$2,029	\$834
Revenue Collected During FY 12:	\$35,597	\$233,937	\$85,629
Expenditures During FY 12:	\$76,182	\$223,379	\$95,182
Per Capita Revenue:	\$92	\$570	\$228
Per Capita Expenditures:	\$198	\$558	\$237
Operating Income (loss):	-\$40,585	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	901.69%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$686,924	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,784	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$122,525	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$203	\$728	\$463
Revenue Collected During FY 12:	\$212,162	\$260,934	\$107,898
Expenditures During FY 12:	\$234,225	\$254,752	\$102,905
Per Capita Revenue:	\$351	\$601	\$276
Per Capita Expenditures:	\$388	\$624	\$279
Revenues over (under) Expenditures:	-\$22,063	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	42.89%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$100,462	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$166	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$98,642	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$212,424	\$426,494	\$42,600
Per Capita Debt:	\$352	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$	\$2,029	\$834
Revenue Collected During FY 12:	\$	\$233,937	\$85,629
Expenditures During FY 12:	\$	\$223,379	\$95,182
Per Capita Revenue:	\$	\$570	\$228
Per Capita Expenditures:	\$	\$558	\$237
Operating Income (loss):	\$	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	0.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Dubuque City		
Unit Code:	043/015/30	County:	JO DAVIESS
Fiscal Year End:	4/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2		
Equalized Assessed Valuation:	\$30,134,794		
Population:	1,704		
Employees:			
	Full Time:	12	
	Part Time:	58	
	Salaries Paid:	\$653,452	

Blended Component Units

Number Submitted = 1
East Dubuque City

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$192,772	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$113	\$566	\$402
Revenue Collected During FY 12:	\$1,491,246	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,311,239	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$875	\$772	\$584
Per Capita Expenditures:	\$770	\$749	\$586
Revenues over (under) Expenditures:	\$180,007	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	25.05%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$328,423	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$193	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$287,470	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$199,810	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$513,784	\$8,808,233	\$2,603,619
Per Capita Debt:	\$302	\$1,349	\$648
General Obligation Debt over EAV:	0.23%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$559,275	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$328	\$1,513	\$1,164
Revenue Collected During FY 12:	\$536,580	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$497,472	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$315	\$460	\$317
Per Capita Expenditures:	\$292	\$423	\$299
Operating Income (loss):	\$39,108	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	125.13%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$622,476	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$365	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Dundee Village	
Unit Code:	045/030/32	County: KANE
Fiscal Year End:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$16,548,724	
Equalized Assessed Valuation:	\$123,337,919	
Population:	2,860	
Employees:		
	Full Time:	26
	Part Time:	7
	Salaries Paid:	\$2,089,129

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$6,014,235	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$2,103	\$566	\$402
Revenue Collected During FY 12:	\$6,266,090	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$9,090,692	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$2,191	\$772	\$584
Per Capita Expenditures:	\$3,179	\$749	\$586
Revenues over (under) Expenditures:	-\$2,824,602	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	84.48%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$7,679,401	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$2,685	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,681,212	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$1,579,035	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$20,436,935	\$8,808,233	\$2,603,619
Per Capita Debt:	\$7,146	\$1,349	\$648
General Obligation Debt over EAV:	5.86%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$9,798,334	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3.426	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,068,936	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,573,781	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$723	\$460	\$317
Per Capita Expenditures:	\$900	\$423	\$299
Operating Income (loss):	-\$504,845	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	396.40%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$10,202,405	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3.567	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$141,649	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$174	\$728	\$463
Revenue Collected During FY 12:	\$311,313	\$260,934	\$107,898
Expenditures During FY 12:	\$343,796	\$254,752	\$102,905
Per Capita Revenue:	\$383	\$601	\$276
Per Capita Expenditures:	\$423	\$624	\$279
Revenues over (under) Expenditures:	-\$32,483	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	32.54%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$111,866	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$138	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,729	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$99,137	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$408,653	\$426,494	\$42,600
Per Capita Debt:	\$503	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,209,325	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,489	\$2,029	\$834
Revenue Collected During FY 12:	\$183,638	\$233,937	\$85,629
Expenditures During FY 12:	\$215,801	\$223,379	\$95,182
Per Capita Revenue:	\$226	\$570	\$228
Per Capita Expenditures:	\$266	\$558	\$237
Operating Income (loss):	-\$32,163	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	544.23%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,174,462	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,446	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$489,440	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,813	\$728	\$463
Revenue Collected During FY 12:	\$48,446	\$260,934	\$107,898
Expenditures During FY 12:	\$27,628	\$254,752	\$102,905
Per Capita Revenue:	\$179	\$601	\$276
Per Capita Expenditures:	\$102	\$624	\$279
Revenues over (under) Expenditures:	\$20,818	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	1846.89%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$510,258	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,890	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,780	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$496,478	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$146,000	\$426,494	\$42,600
Per Capita Debt:	\$541	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$358,682	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,328	\$2,029	\$834
Revenue Collected During FY 12:	\$25,162	\$233,937	\$85,629
Expenditures During FY 12:	\$33,756	\$223,379	\$95,182
Per Capita Revenue:	\$93	\$570	\$228
Per Capita Expenditures:	\$125	\$558	\$237
Operating Income (loss):	-\$8,594	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1037.11%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$350,088	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,297	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$745,783	\$8,808,233	\$2,603,619
Per Capita Debt:	\$481	\$1,349	\$648
General Obligation Debt over EAV:	0.63%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$7,186,590	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$4,637	\$1,513	\$1,164
Revenue Collected During FY 12:	\$923,088	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,032,149	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$596	\$460	\$317
Per Capita Expenditures:	\$666	\$423	\$299
Operating Income (loss):	-\$109,061	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	685.71%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$7,077,529	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$4,566	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$42,517,453	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,996	\$1,349	\$648
General Obligation Debt over EAV:	12.01%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$26,332,475	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,236	\$1,513	\$1,164
Revenue Collected During FY 12:	\$13,321,503	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$10,858,559	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$625	\$460	\$317
Per Capita Expenditures:	\$510	\$423	\$299
Operating Income (loss):	\$2,462,944	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	264.93%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$28,767,717	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,350	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Peoria City		
Unit Code:	090/030/30	County:	TAZEWELL
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,604,034		
Equalized Assessed Valuation:	\$431,343,641		
Population:	23,402		
Employees:			
	Full Time:	178	
	Part Time:	93	
	Salaries Paid:	\$13,240,576	

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 12:	\$13,589,064	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$581	\$566	\$402
Revenue Collected During FY 12:	\$36,405,212	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$33,946,489	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,556	\$772	\$584
Per Capita Expenditures:	\$1,451	\$749	\$586
Revenues over (under) Expenditures:	\$2,458,723	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	45.37%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$15,400,498	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$658	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,189,999	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$975,267	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$99,546,708	\$8,808,233	\$2,603,619
Per Capita Debt:	\$4,254	\$1,349	\$648
General Obligation Debt over EAV:	19.31%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$32,023,526	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,368	\$1,513	\$1,164
Revenue Collected During FY 12:	\$8,064,376	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$9,287,152	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$345	\$460	\$317
Per Capita Expenditures:	\$397	\$423	\$299
Operating Income (loss):	-\$1,222,776	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	340.49%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$31,621,843	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,351	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$238,829	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$640	\$728	\$463
Revenue Collected During FY 12:	\$138,971	\$260,934	\$107,898
Expenditures During FY 12:	\$103,887	\$254,752	\$102,905
Per Capita Revenue:	\$373	\$601	\$276
Per Capita Expenditures:	\$279	\$624	\$279
Revenues over (under) Expenditures:	\$35,084	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	263.66%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$273,913	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$734	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$198,889	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$75,024	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$123,029	\$426,494	\$42,600
Per Capita Debt:	\$330	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$244,865	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$656	\$2,029	\$834
Revenue Collected During FY 12:	\$78,587	\$233,937	\$85,629
Expenditures During FY 12:	\$75,862	\$223,379	\$95,182
Per Capita Revenue:	\$211	\$570	\$228
Per Capita Expenditures:	\$203	\$558	\$237
Operating Income (loss):	\$2,725	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	326.37%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$247,590	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$664	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$229,693	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$2,274	\$728	\$463
Revenue Collected During FY 12:	\$36,878	\$260,934	\$107,898
Expenditures During FY 12:	\$32,069	\$254,752	\$102,905
Per Capita Revenue:	\$365	\$601	\$276
Per Capita Expenditures:	\$318	\$624	\$279
Revenues over (under) Expenditures:	\$4,809	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	742.32%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$238,053	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$2,357	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,901	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$133,317	\$60,117	\$83,058



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$118,000	\$426,494	\$42,600
Per Capita Debt:	\$1,168	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$564,802	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$5.592	\$2,029	\$834
Revenue Collected During FY 12:	\$25,496	\$233,937	\$85,629
Expenditures During FY 12:	\$42,518	\$223,379	\$95,182
Per Capita Revenue:	\$252	\$570	\$228
Per Capita Expenditures:	\$421	\$558	\$237
Operating Income (loss):	-\$17,022	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1282.52%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$545,300	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$5.399	\$2,116	\$901



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$517,700**

Equalized Assessed Valuation: **\$2,767,912**

Population: **520**

Employees:

 Full Time: **2**

 Part Time: **2**

 Salaries Paid: **\$68,748**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$197,522	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$380	\$728	\$463
Revenue Collected During FY 12:	\$160,382	\$260,934	\$107,898
Expenditures During FY 12:	\$154,560	\$254,752	\$102,905
Per Capita Revenue:	\$308	\$601	\$276
Per Capita Expenditures:	\$297	\$624	\$279
Revenues over (under) Expenditures:	\$5,822	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	128.19%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$198,134	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$381	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$48,136	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$149,998	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$210,000	\$426,494	\$42,600
Per Capita Debt:	\$404	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$437,536	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$841	\$2,029	\$834
Revenue Collected During FY 12:	\$120,870	\$233,937	\$85,629
Expenditures During FY 12:	\$153,548	\$223,379	\$95,182
Per Capita Revenue:	\$232	\$570	\$228
Per Capita Expenditures:	\$295	\$558	\$237
Operating Income (loss):	-\$32,678	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	267.06%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$410,068	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$789	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,312,775	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,218	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,965,970	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,751	\$1,513	\$1,164
Revenue Collected During FY 12:	\$767,564	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$858,393	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$712	\$460	\$317
Per Capita Expenditures:	\$796	\$423	\$299
Operating Income (loss):	-\$90,829	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	334.94%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,875,141	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,667	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$25,915,563	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,067	\$1,349	\$648
General Obligation Debt over EAV:	3.16%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$23,556,341	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$970	\$1,513	\$1,164
Revenue Collected During FY 12:	\$8,250,101	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$8,274,042	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$340	\$460	\$317
Per Capita Expenditures:	\$341	\$423	\$299
Operating Income (loss):	-\$23,941	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	282.81%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$23,399,731	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$963	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$16,711,908	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,356	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$15,161,357	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,230	\$1,513	\$1,164
Revenue Collected During FY 12:	\$5,421,803	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,426,737	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$440	\$460	\$317
Per Capita Expenditures:	\$359	\$423	\$299
Operating Income (loss):	\$995,066	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	483.16%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$21,388,427	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,735	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$45,832	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$588	\$728	\$463
Revenue Collected During FY 12:	\$10,244	\$260,934	\$107,898
Expenditures During FY 12:	\$9,474	\$254,752	\$102,905
Per Capita Revenue:	\$131	\$601	\$276
Per Capita Expenditures:	\$121	\$624	\$279
Revenues over (under) Expenditures:	\$770	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	491.89%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$46,602	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$597	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$46,602	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$	\$2,029	\$834
Revenue Collected During FY 12:	\$	\$233,937	\$85,629
Expenditures During FY 12:	\$	\$223,379	\$95,182
Per Capita Revenue:	\$	\$570	\$228
Per Capita Expenditures:	\$	\$558	\$237
Operating Income (loss):	\$	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	0.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,222,938	\$8,808,233	\$2,603,619
Per Capita Debt:	\$787	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,845,442	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,362	\$1,513	\$1,164
Revenue Collected During FY 12:	\$885,566	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$764,875	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$314	\$460	\$317
Per Capita Expenditures:	\$271	\$423	\$299
Operating Income (loss):	\$120,691	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	534.32%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$4,086,844	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,447	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Elburn Village		
Unit Code:	045/035/32	County:	KANE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,070,266		
Equalized Assessed Valuation:	\$169,464,801		
Population:	5,602		
Employees:			
	Full Time:	19	
	Part Time:	33	
	Salaries Paid:	\$1,528,881	

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 12:	\$1,976,935	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$353	\$566	\$402
Revenue Collected During FY 12:	\$2,942,417	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$2,603,333	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$525	\$772	\$584
Per Capita Expenditures:	\$465	\$749	\$586
Revenues over (under) Expenditures:	\$339,084	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	88.96%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$2,316,019	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$413	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$667,184	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$2,349,149	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$230,555	\$8,808,233	\$2,603,619
Per Capita Debt:	\$41	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$14,914,495	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2.662	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,428,103	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,418,662	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$255	\$460	\$317
Per Capita Expenditures:	\$253	\$423	\$299
Operating Income (loss):	\$9,441	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	1051.97%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$14,923,936	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2.664	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$3,118,182	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$756	\$566	\$402
Revenue Collected During FY 12:	\$2,784,134	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$2,833,083	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$675	\$772	\$584
Per Capita Expenditures:	\$687	\$749	\$586
Revenues over (under) Expenditures:	-\$48,949	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	108.34%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$3,069,233	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$745	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,375,049	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$1,667,847	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,124,034	\$8,808,233	\$2,603,619
Per Capita Debt:	\$515	\$1,349	\$648
General Obligation Debt over EAV:	1.10%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$6,072,170	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,473	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,594,174	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,748,659	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$387	\$460	\$317
Per Capita Expenditures:	\$424	\$423	\$299
Operating Income (loss):	-\$154,485	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	338.41%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$5,917,685	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,436	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$138,606	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$657	\$728	\$463
Revenue Collected During FY 12:	\$35,137	\$260,934	\$107,898
Expenditures During FY 12:	\$28,832	\$254,752	\$102,905
Per Capita Revenue:	\$167	\$601	\$276
Per Capita Expenditures:	\$137	\$624	\$279
Revenues over (under) Expenditures:	\$6,305	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	502.60%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$144,911	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$687	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$144,911	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$201,644	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$956	\$2,029	\$834
Revenue Collected During FY 12:	\$31,298	\$233,937	\$85,629
Expenditures During FY 12:	\$30,873	\$223,379	\$95,182
Per Capita Revenue:	\$148	\$570	\$228
Per Capita Expenditures:	\$146	\$558	\$237
Operating Income (loss):	\$425	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	654.52%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$202,069	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$958	\$2,116	\$901



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$268,514,480		
Equalized Assessed Valuation:	\$2,158,923,770		
Population:	108,888		
Employees:			
Full Time:	618		
Part Time:	250		
Salaries Paid:	\$57,654,690		

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 12:	\$80,054,340	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$735	\$436	\$373
Revenue Collected During FY 12:	\$130,038,729	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$113,078,034	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$1,194	\$988	\$993
Per Capita Expenditures:	\$1,038	\$935	\$889
Revenues over (under) Expenditures:	\$16,960,695	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	81.54%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$92,200,103	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$847	\$468	\$398

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:	\$16,387,845	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	\$81,148,528	\$3,517,216	\$9,368,075



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$99,611,743	\$80,578,596	\$52,611,262
Per Capita Debt:	\$915	\$1,468	\$1,267
General Obligation Debt over EAV:	4.61%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$245,464,598	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$2.254	\$1,280	\$1,048
Revenue Collected During FY 12:	\$34,518,129	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$29,141,061	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$317	\$366	\$269
Per Capita Expenditures:	\$268	\$355	\$263
Operating Income (loss):	\$5,377,068	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	874.25%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$254,766,027	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$2.340	\$1,297	\$1,034



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,538,994**

Equalized Assessed Valuation: **\$10,605,814**

Population: **761**

Employees:

 Full Time: **4**

 Part Time: **8**

 Salaries Paid: **\$204,986**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$47,810	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$63	\$728	\$463
Revenue Collected During FY 12:	\$384,521	\$260,934	\$107,898
Expenditures During FY 12:	\$427,194	\$254,752	\$102,905
Per Capita Revenue:	\$505	\$601	\$276
Per Capita Expenditures:	\$561	\$624	\$279
Revenues over (under) Expenditures:	-\$42,673	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	17.03%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$72,768	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$96	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$76,402	\$86,057	\$19,431
Total Unrestricted Net Assets:	-\$71,920	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,395,525	\$426,494	\$42,600
Per Capita Debt:	\$1,834	\$1,050	\$98
General Obligation Debt over EAV:	1.64%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,233,737	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$4,249	\$2,029	\$834
Revenue Collected During FY 12:	\$732,533	\$233,937	\$85,629
Expenditures During FY 12:	\$497,813	\$223,379	\$95,182
Per Capita Revenue:	\$963	\$570	\$228
Per Capita Expenditures:	\$654	\$558	\$237
Operating Income (loss):	\$234,720	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	696.74%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$3,468,457	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$4,558	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$64,924	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$219	\$728	\$463
Revenue Collected During FY 12:	\$180,799	\$260,934	\$107,898
Expenditures During FY 12:	\$239,369	\$254,752	\$102,905
Per Capita Revenue:	\$611	\$601	\$276
Per Capita Expenditures:	\$809	\$624	\$279
Revenues over (under) Expenditures:	-\$58,570	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	24.09%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$57,671	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$195	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,883	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$6,788	\$60,117	\$83,058



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$227,500	\$426,494	\$42,600
Per Capita Debt:	\$769	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$631,505	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,133	\$2,029	\$834
Revenue Collected During FY 12:	\$357,069	\$233,937	\$85,629
Expenditures During FY 12:	\$151,130	\$223,379	\$95,182
Per Capita Revenue:	\$1,206	\$570	\$228
Per Capita Expenditures:	\$511	\$558	\$237
Operating Income (loss):	\$205,939	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	520.17%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$786,127	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2,656	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$52,637,568	\$80,578,596	\$52,611,262
Per Capita Debt:	\$1,582	\$1,468	\$1,267
General Obligation Debt over EAV:	2.31%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$26,092,184	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$784	\$1,280	\$1,048
Revenue Collected During FY 12:	\$12,880,750	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$10,704,713	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$387	\$366	\$269
Per Capita Expenditures:	\$322	\$355	\$263
Operating Income (loss):	\$2,176,037	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	264.07%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$28,268,221	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$850	\$1,297	\$1,034



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$415,164**

Equalized Assessed Valuation: **\$10,134,085**

Population: **405**

Employees:

 Full Time:

 Part Time: **18**

 Salaries Paid: **\$82,813**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$295,038	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$728	\$728	\$463
Revenue Collected During FY 12:	\$196,087	\$260,934	\$107,898
Expenditures During FY 12:	\$231,353	\$254,752	\$102,905
Per Capita Revenue:	\$484	\$601	\$276
Per Capita Expenditures:	\$571	\$624	\$279
Revenues over (under) Expenditures:	-\$35,266	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	112.28%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$259,772	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$641	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$278,571	\$86,057	\$19,431
Total Unrestricted Net Assets:	-\$884,887	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,401,848	\$426,494	\$42,600
Per Capita Debt:	\$3,461	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$67,950	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$168	\$2,029	\$834
Revenue Collected During FY 12:	\$81,839	\$233,937	\$85,629
Expenditures During FY 12:	\$67,236	\$223,379	\$95,182
Per Capita Revenue:	\$202	\$570	\$228
Per Capita Expenditures:	\$166	\$558	\$237
Operating Income (loss):	\$14,603	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	161.60%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$108,654	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$268	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$110,336	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$374	\$728	\$463
Revenue Collected During FY 12:	\$91,145	\$260,934	\$107,898
Expenditures During FY 12:	\$91,405	\$254,752	\$102,905
Per Capita Revenue:	\$309	\$601	\$276
Per Capita Expenditures:	\$310	\$624	\$279
Revenues over (under) Expenditures:	-\$260	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	120.43%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$110,076	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$373	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,322	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$52,754	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$25,788	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$87	\$2,029	\$834
Revenue Collected During FY 12:	\$20,975	\$233,937	\$85,629
Expenditures During FY 12:	\$22,578	\$223,379	\$95,182
Per Capita Revenue:	\$71	\$570	\$228
Per Capita Expenditures:	\$77	\$558	\$237
Operating Income (loss):	-\$1,603	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	107.12%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$24,185	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$82	\$2,116	\$901



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,093,050**

Equalized Assessed Valuation: **\$2,006,528**

Population: **363**

Employees:

 Full Time:

 Part Time: **20**

 Salaries Paid: **\$56,526**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$308,064	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$849	\$728	\$463
Revenue Collected During FY 12:	\$154,201	\$260,934	\$107,898
Expenditures During FY 12:	\$186,362	\$254,752	\$102,905
Per Capita Revenue:	\$425	\$601	\$276
Per Capita Expenditures:	\$513	\$624	\$279
Revenues over (under) Expenditures:	-\$32,161	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	148.05%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$275,903	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$760	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$217,507	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$58,396	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$91,886	\$426,494	\$42,600
Per Capita Debt:	\$253	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$781,586	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,153	\$2,029	\$834
Revenue Collected During FY 12:	\$444,475	\$233,937	\$85,629
Expenditures During FY 12:	\$131,886	\$223,379	\$95,182
Per Capita Revenue:	\$1,224	\$570	\$228
Per Capita Expenditures:	\$363	\$558	\$237
Operating Income (loss):	\$312,589	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	829.64%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,094,175	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$3,014	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$23,770	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$276	\$728	\$463
Revenue Collected During FY 12:	\$17,037	\$260,934	\$107,898
Expenditures During FY 12:	\$17,797	\$254,752	\$102,905
Per Capita Revenue:	\$198	\$601	\$276
Per Capita Expenditures:	\$207	\$624	\$279
Revenues over (under) Expenditures:	-\$760	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	129.29%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$23,010	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$268	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$23,010	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$	\$2,029	\$834
Revenue Collected During FY 12:	\$	\$233,937	\$85,629
Expenditures During FY 12:	\$	\$223,379	\$95,182
Per Capita Revenue:	\$	\$570	\$228
Per Capita Expenditures:	\$	\$558	\$237
Operating Income (loss):	\$	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	0.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$	\$2,116	\$901



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: **3/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$400,000**

Equalized Assessed Valuation: **\$2,880,703**

Population: **242**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$36,032**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$41,361	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$171	\$728	\$463
Revenue Collected During FY 12:	\$114,554	\$260,934	\$107,898
Expenditures During FY 12:	\$100,338	\$254,752	\$102,905
Per Capita Revenue:	\$473	\$601	\$276
Per Capita Expenditures:	\$415	\$624	\$279
Revenues over (under) Expenditures:	\$14,216	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	50.00%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$50,174	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$207	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$50,174	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$464,725	\$426,494	\$42,600
Per Capita Debt:	\$1,920	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$906,012	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$3,744	\$2,029	\$834
Revenue Collected During FY 12:	\$47,934	\$233,937	\$85,629
Expenditures During FY 12:	\$85,918	\$223,379	\$95,182
Per Capita Revenue:	\$198	\$570	\$228
Per Capita Expenditures:	\$355	\$558	\$237
Operating Income (loss):	-\$37,984	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1016.59%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$873,431	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$3,609	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$60,750,117	\$80,578,596	\$52,611,262
Per Capita Debt:	\$1,377	\$1,468	\$1,267
General Obligation Debt over EAV:	2.14%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$65,802,292	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$1,491	\$1,280	\$1,048
Revenue Collected During FY 12:	\$15,438,504	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$15,792,973	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$350	\$366	\$269
Per Capita Expenditures:	\$358	\$355	\$263
Operating Income (loss):	-\$354,469	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	433.37%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$68,441,971	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$1,551	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$809,756	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$429	\$566	\$402
Revenue Collected During FY 12:	\$1,261,458	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,428,543	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$668	\$772	\$584
Per Capita Expenditures:	\$757	\$749	\$586
Revenues over (under) Expenditures:	-\$167,085	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	30.48%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$435,464	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$231	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$180,253	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$255,211	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$526,031	\$8,808,233	\$2,603,619
Per Capita Debt:	\$279	\$1,349	\$648
General Obligation Debt over EAV:	2.25%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,012,231	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,596	\$1,513	\$1,164
Revenue Collected During FY 12:	\$503,916	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$467,760	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$267	\$460	\$317
Per Capita Expenditures:	\$248	\$423	\$299
Operating Income (loss):	\$36,156	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	649.13%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,036,387	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,609	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Elmwood Park Village	
Unit Code:	016/170/32	County: COOK
Fiscal Year End:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$36,028,608	
Equalized Assessed Valuation:	\$526,897,754	
Population:	24,052	
Employees:		
	Full Time:	148
	Part Time:	154
	Salaries Paid:	\$9,064,086

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 12:	\$13,457,085	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$559	\$566	\$402
Revenue Collected During FY 12:	\$20,514,933	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$20,069,232	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$853	\$772	\$584
Per Capita Expenditures:	\$834	\$749	\$586
Revenues over (under) Expenditures:	\$445,701	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	69.27%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$13,902,786	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$578	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,572,909	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$8,177,903	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$11,218,040	\$8,808,233	\$2,603,619
Per Capita Debt:	\$466	\$1,349	\$648
General Obligation Debt over EAV:	0.88%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$5,677,580	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$236	\$1,513	\$1,164
Revenue Collected During FY 12:	\$6,254,160	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$5,170,472	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$260	\$460	\$317
Per Capita Expenditures:	\$215	\$423	\$299
Operating Income (loss):	\$1,083,688	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	130.77%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,761,268	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$281	\$1,565	\$1,177



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$128,800**

Equalized Assessed Valuation: **\$5,113,830**

Population: **800**

Employees:

 Full Time: **2**

 Part Time: **10**

 Salaries Paid: **\$36,251**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$190,056	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$238	\$728	\$463
Revenue Collected During FY 12:	\$160,977	\$260,934	\$107,898
Expenditures During FY 12:	\$135,339	\$254,752	\$102,905
Per Capita Revenue:	\$201	\$601	\$276
Per Capita Expenditures:	\$169	\$624	\$279
Revenues over (under) Expenditures:	\$25,638	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	159.37%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$215,694	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$270	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$95,043	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$136,127	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$	\$2,029	\$834
Revenue Collected During FY 12:	\$	\$233,937	\$85,629
Expenditures During FY 12:	\$	\$223,379	\$95,182
Per Capita Revenue:	\$	\$570	\$228
Per Capita Expenditures:	\$	\$558	\$237
Operating Income (loss):	\$	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	0.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$77,500	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$470	\$728	\$463
Revenue Collected During FY 12:	\$35,218	\$260,934	\$107,898
Expenditures During FY 12:	\$24,577	\$254,752	\$102,905
Per Capita Revenue:	\$213	\$601	\$276
Per Capita Expenditures:	\$149	\$624	\$279
Revenues over (under) Expenditures:	\$10,641	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	358.63%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$88,141	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$534	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,245	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$80,397	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$76,000	\$426,494	\$42,600
Per Capita Debt:	\$461	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$382,908	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,321	\$2,029	\$834
Revenue Collected During FY 12:	\$38,324	\$233,937	\$85,629
Expenditures During FY 12:	\$36,793	\$223,379	\$95,182
Per Capita Revenue:	\$232	\$570	\$228
Per Capita Expenditures:	\$223	\$558	\$237
Operating Income (loss):	\$1,531	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1044.87%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$384,439	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2,330	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$186,847,877	\$8,808,233	\$2,603,619
Per Capita Debt:	\$81,987	\$1,349	\$648
General Obligation Debt over EAV:	41.79%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$9,346,786	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$4.101	\$1,513	\$1,164
Revenue Collected During FY 12:	\$970,866	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,842,618	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$426	\$460	\$317
Per Capita Expenditures:	\$809	\$423	\$299
Operating Income (loss):	-\$871,752	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	462.74%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$8,526,552	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3.741	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$177,637	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$366	\$728	\$463
Revenue Collected During FY 12:	\$103,502	\$260,934	\$107,898
Expenditures During FY 12:	\$80,482	\$254,752	\$102,905
Per Capita Revenue:	\$213	\$601	\$276
Per Capita Expenditures:	\$166	\$624	\$279
Revenues over (under) Expenditures:	\$23,020	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	249.32%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$200,657	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$414	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$63,375	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$137,282	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$160,545	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$331	\$2,029	\$834
Revenue Collected During FY 12:	\$91,077	\$233,937	\$85,629
Expenditures During FY 12:	\$77,302	\$223,379	\$95,182
Per Capita Revenue:	\$188	\$570	\$228
Per Capita Expenditures:	\$159	\$558	\$237
Operating Income (loss):	\$13,775	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	225.51%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$174,320	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$359	\$2,116	\$901



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$87,890**

Equalized Assessed Valuation: **\$962,666**

Population: **117**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$7,105**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$35,833	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$306	\$728	\$463
Revenue Collected During FY 12:	\$31,552	\$260,934	\$107,898
Expenditures During FY 12:	\$33,179	\$254,752	\$102,905
Per Capita Revenue:	\$270	\$601	\$276
Per Capita Expenditures:	\$284	\$624	\$279
Revenues over (under) Expenditures:	-\$1,627	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	121.57%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$40,336	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$345	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,033	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$7,306	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$61,704	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$527	\$2,029	\$834
Revenue Collected During FY 12:	\$18,202	\$233,937	\$85,629
Expenditures During FY 12:	\$21,013	\$223,379	\$95,182
Per Capita Revenue:	\$156	\$570	\$228
Per Capita Expenditures:	\$180	\$558	\$237
Operating Income (loss):	-\$2,811	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	251.10%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$52,763	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$451	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Energy Village		
Unit Code:	100/040/32	County:	WILLIAMSON
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,769,474		
Equalized Assessed Valuation:	\$11,993,702		
Population:	1,146		
Employees:			
	Full Time:	7	
	Part Time:	14	
	Salaries Paid:	\$305,507	

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 12:	\$99,863	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$87	\$566	\$402
Revenue Collected During FY 12:	\$677,244	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$621,820	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$591	\$772	\$584
Per Capita Expenditures:	\$543	\$749	\$586
Revenues over (under) Expenditures:	\$55,424	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	24.97%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$155,287	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$136	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$67,160	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$181,981	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$158,891	\$8,808,233	\$2,603,619
Per Capita Debt:	\$139	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,547,140	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,350	\$1,513	\$1,164
Revenue Collected During FY 12:	\$375,763	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$336,142	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$328	\$460	\$317
Per Capita Expenditures:	\$293	\$423	\$299
Operating Income (loss):	\$39,621	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	472.05%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,586,761	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,385	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$306,967	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$515	\$728	\$463
Revenue Collected During FY 12:	\$208,256	\$260,934	\$107,898
Expenditures During FY 12:	\$217,984	\$254,752	\$102,905
Per Capita Revenue:	\$349	\$601	\$276
Per Capita Expenditures:	\$366	\$624	\$279
Revenues over (under) Expenditures:	-\$9,728	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	140.47%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$306,193	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$514	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,872	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$111,868	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$44,500	\$426,494	\$42,600
Per Capita Debt:	\$75	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$938,934	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.575	\$2,029	\$834
Revenue Collected During FY 12:	\$421,201	\$233,937	\$85,629
Expenditures During FY 12:	\$466,587	\$223,379	\$95,182
Per Capita Revenue:	\$707	\$570	\$228
Per Capita Expenditures:	\$783	\$558	\$237
Operating Income (loss):	-\$45,386	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	188.41%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$879,098	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.475	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$485,872	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$817	\$728	\$463
Revenue Collected During FY 12:	\$311,062	\$260,934	\$107,898
Expenditures During FY 12:	\$293,355	\$254,752	\$102,905
Per Capita Revenue:	\$523	\$601	\$276
Per Capita Expenditures:	\$493	\$624	\$279
Revenues over (under) Expenditures:	\$17,707	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	162.23%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$475,914	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$800	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$132,647	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$204,016	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,984,348	\$426,494	\$42,600
Per Capita Debt:	\$3,335	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,110,692	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,867	\$2,029	\$834
Revenue Collected During FY 12:	\$1,258,269	\$233,937	\$85,629
Expenditures During FY 12:	\$495,873	\$223,379	\$95,182
Per Capita Revenue:	\$2,115	\$570	\$228
Per Capita Expenditures:	\$833	\$558	\$237
Operating Income (loss):	\$762,396	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	377.74%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,873,088	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$3,148	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$409,979	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$256	\$566	\$402
Revenue Collected During FY 12:	\$721,886	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$705,934	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$451	\$772	\$584
Per Capita Expenditures:	\$441	\$749	\$586
Revenues over (under) Expenditures:	\$15,952	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	62.60%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$441,931	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$276	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$122,573	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$319,358	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$293,855	\$8,808,233	\$2,603,619
Per Capita Debt:	\$184	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,808,691	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.131	\$1,513	\$1,164
Revenue Collected During FY 12:	\$384,910	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$263,743	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$241	\$460	\$317
Per Capita Expenditures:	\$165	\$423	\$299
Operating Income (loss):	\$121.167	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	731.72%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,929,858	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.207	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 1

Sewer

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$98,535	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$142	\$728	\$463
Revenue Collected During FY 12:	\$148,340	\$260,934	\$107,898
Expenditures During FY 12:	\$109,659	\$254,752	\$102,905
Per Capita Revenue:	\$213	\$601	\$276
Per Capita Expenditures:	\$158	\$624	\$279
Revenues over (under) Expenditures:	\$38,681	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	125.13%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$137,216	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$197	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,274	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$71,942	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$911,553	\$426,494	\$42,600
Per Capita Debt:	\$1,310	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$4,522,935	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$6.498	\$2,029	\$834
Revenue Collected During FY 12:	\$126,648	\$233,937	\$85,629
Expenditures During FY 12:	\$186,711	\$223,379	\$95,182
Per Capita Revenue:	\$182	\$570	\$228
Per Capita Expenditures:	\$268	\$558	\$237
Operating Income (loss):	-\$60,063	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	2390.26%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$4,462,872	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$6.412	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,070,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$201	\$1,349	\$648
General Obligation Debt over EAV:	1.62%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$6,232,656	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.172	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,281,436	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,247,913	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$241	\$460	\$317
Per Capita Expenditures:	\$235	\$423	\$299
Operating Income (loss):	\$33,523	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	498.13%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,216,179	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.169	\$1,565	\$1,177



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$223,605,021		
Equalized Assessed Valuation:	\$2,727,367,573		
Population:	74,486		
Employees:			
Full Time:	728		
Part Time:	143		
Salaries Paid:	\$62,839,052		

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 12:	\$35,423,978	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$476	\$436	\$373
Revenue Collected During FY 12:	\$113,612,449	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$115,037,467	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$1,525	\$988	\$993
Per Capita Expenditures:	\$1,544	\$935	\$889
Revenues over (under) Expenditures:	-\$1,425,018	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	30.96%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$35,619,292	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$478	\$468	\$398

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:	\$32,635,909	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	-\$24,610,265	\$3,517,216	\$9,368,075



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$272,831,535	\$80,578,596	\$52,611,262
Per Capita Debt:	\$3,663	\$1,468	\$1,267
General Obligation Debt over EAV:	5.65%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$242,173,905	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$3.251	\$1,280	\$1,048
Revenue Collected During FY 12:	\$39,721,884	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$31,011,416	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$533	\$366	\$269
Per Capita Expenditures:	\$416	\$355	\$263
Operating Income (loss):	\$8,710,468	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	824.89%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$255,810,497	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$3.434	\$1,297	\$1,034



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,217,000**

Equalized Assessed Valuation: **\$5,295,380**

Population: **701**

Employees:

 Full Time: **2**

 Part Time: **15**

 Salaries Paid: **\$152,759**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$373,138	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$532	\$728	\$463
Revenue Collected During FY 12:	\$300,502	\$260,934	\$107,898
Expenditures During FY 12:	\$289,040	\$254,752	\$102,905
Per Capita Revenue:	\$429	\$601	\$276
Per Capita Expenditures:	\$412	\$624	\$279
Revenues over (under) Expenditures:	\$11,462	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	133.06%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$384,600	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$549	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$339,296	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$45,304	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$156,000	\$426,494	\$42,600
Per Capita Debt:	\$223	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,794,414	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,560	\$2,029	\$834
Revenue Collected During FY 12:	\$177,938	\$233,937	\$85,629
Expenditures During FY 12:	\$202,631	\$223,379	\$95,182
Per Capita Revenue:	\$254	\$570	\$228
Per Capita Expenditures:	\$289	\$558	\$237
Operating Income (loss):	-\$24,693	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	873.37%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,769,721	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2,525	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$22,360,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,126	\$1,349	\$648
General Obligation Debt over EAV:	5.35%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$7,155,117	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$360	\$1,513	\$1,164
Revenue Collected During FY 12:	\$5,706,959	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,682,280	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$287	\$460	\$317
Per Capita Expenditures:	\$236	\$423	\$299
Operating Income (loss):	\$1,024,679	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	166.58%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$7,799,796	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$393	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$175,179	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$547	\$728	\$463
Revenue Collected During FY 12:	\$72,863	\$260,934	\$107,898
Expenditures During FY 12:	\$63,112	\$254,752	\$102,905
Per Capita Revenue:	\$228	\$601	\$276
Per Capita Expenditures:	\$197	\$624	\$279
Revenues over (under) Expenditures:	\$9,751	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	293.02%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$184,930	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$578	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,652	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$181,278	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$263,059	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$822	\$2,029	\$834
Revenue Collected During FY 12:	\$49,044	\$233,937	\$85,629
Expenditures During FY 12:	\$56,490	\$223,379	\$95,182
Per Capita Revenue:	\$153	\$570	\$228
Per Capita Expenditures:	\$177	\$558	\$237
Operating Income (loss):	-\$7,446	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	452.49%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$255,613	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$799	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,638,558	\$8,808,233	\$2,603,619
Per Capita Debt:	\$436	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,802,314	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,012	\$1,513	\$1,164
Revenue Collected During FY 12:	\$957,923	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,233,867	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$255	\$460	\$317
Per Capita Expenditures:	\$328	\$423	\$299
Operating Income (loss):	-\$275,944	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	299.40%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,694,169	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$983	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 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 12:	\$3,471,712	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$674	\$566	\$402
Revenue Collected During FY 12:	\$4,613,452	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$5,230,406	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$895	\$772	\$584
Per Capita Expenditures:	\$1,015	\$749	\$586
Revenues over (under) Expenditures:	-\$616,954	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	73.21%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$3,829,008	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$743	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,224,604	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$784,397	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$14,495,414	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,812	\$1,349	\$648
General Obligation Debt over EAV:	4.87%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$12,057,351	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,339	\$1,513	\$1,164
Revenue Collected During FY 12:	\$11,858,195	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$11,859,638	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$2,301	\$460	\$317
Per Capita Expenditures:	\$2,301	\$423	\$299
Operating Income (loss):	-\$1,443	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	93.75%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$11,118,852	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,157	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$227,927	\$8,808,233	\$2,603,619
Per Capita Debt:	\$86	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$184,064	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$70	\$1,513	\$1,164
Revenue Collected During FY 12:	\$33,268	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$76,712	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$13	\$460	\$317
Per Capita Expenditures:	\$29	\$423	\$299
Operating Income (loss):	-\$43,444	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	183.31%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$140,620	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$53	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$251,144	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$523	\$728	\$463
Revenue Collected During FY 12:	\$185,153	\$260,934	\$107,898
Expenditures During FY 12:	\$149,029	\$254,752	\$102,905
Per Capita Revenue:	\$386	\$601	\$276
Per Capita Expenditures:	\$310	\$624	\$279
Revenues over (under) Expenditures:	\$36,124	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	190.19%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$283,433	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$590	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$92,450	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$190,983	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$651,000	\$426,494	\$42,600
Per Capita Debt:	\$1,356	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$852,072	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,775	\$2,029	\$834
Revenue Collected During FY 12:	\$183,514	\$233,937	\$85,629
Expenditures During FY 12:	\$218,640	\$223,379	\$95,182
Per Capita Revenue:	\$382	\$570	\$228
Per Capita Expenditures:	\$456	\$558	\$237
Operating Income (loss):	-\$35,126	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	375.40%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$820,781	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,710	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,215,432	\$8,808,233	\$2,603,619
Per Capita Debt:	\$422	\$1,349	\$648
General Obligation Debt over EAV:	1.70%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$	\$1,513	\$1,164
Revenue Collected During FY 12:	\$	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$	\$460	\$317
Per Capita Expenditures:	\$	\$423	\$299
Operating Income (loss):	\$	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	0.00%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$	\$1,565	\$1,177



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,654,500**

Equalized Assessed Valuation: **\$6,617,991**

Population: **518**

Employees:

 Full Time: **5**

 Part Time: **33**

 Salaries Paid: **\$159,752**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$324,275	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$626	\$728	\$463
Revenue Collected During FY 12:	\$524,490	\$260,934	\$107,898
Expenditures During FY 12:	\$513,948	\$254,752	\$102,905
Per Capita Revenue:	\$1,013	\$601	\$276
Per Capita Expenditures:	\$992	\$624	\$279
Revenues over (under) Expenditures:	\$10,542	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	65.15%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$334,817	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$646	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$249,514	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$85,303	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$257,769	\$426,494	\$42,600
Per Capita Debt:	\$498	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,362,247	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$4,560	\$2,029	\$834
Revenue Collected During FY 12:	\$646,880	\$233,937	\$85,629
Expenditures During FY 12:	\$460,704	\$223,379	\$95,182
Per Capita Revenue:	\$1,249	\$570	\$228
Per Capita Expenditures:	\$889	\$558	\$237
Operating Income (loss):	\$186,176	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	553.16%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$2,548,423	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$4,920	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,293,425	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,125	\$1,349	\$648
General Obligation Debt over EAV:	4.11%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$6,979,446	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3.425	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,932,980	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,994,595	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$1.439	\$460	\$317
Per Capita Expenditures:	\$1.469	\$423	\$299
Operating Income (loss):	-\$61,615	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	231.01%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,917,831	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3.394	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$730,000	\$426,494	\$42,600
Per Capita Debt:	\$973	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$565,849	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$754	\$2,029	\$834
Revenue Collected During FY 12:	\$174,591	\$233,937	\$85,629
Expenditures During FY 12:	\$240,885	\$223,379	\$95,182
Per Capita Revenue:	\$233	\$570	\$228
Per Capita Expenditures:	\$321	\$558	\$237
Operating Income (loss):	-\$66,294	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	205.98%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$496,175	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$662	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,551,288	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,859	\$1,349	\$648
General Obligation Debt over EAV:	19.42%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,072,430	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,255	\$1,513	\$1,164
Revenue Collected During FY 12:	\$771,752	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,000,563	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$315	\$460	\$317
Per Capita Expenditures:	\$409	\$423	\$299
Operating Income (loss):	-\$228,811	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	275.90%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,760,539	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,128	\$1,565	\$1,177



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$532,651**

Equalized Assessed Valuation: **\$2,552,713**

Population: **366**

Employees:

 Full Time:

 Part Time: **22**

 Salaries Paid: **\$63,253**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$237,537	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$649	\$728	\$463
Revenue Collected During FY 12:	\$237,026	\$260,934	\$107,898
Expenditures During FY 12:	\$194,379	\$254,752	\$102,905
Per Capita Revenue:	\$648	\$601	\$276
Per Capita Expenditures:	\$531	\$624	\$279
Revenues over (under) Expenditures:	\$42,647	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	144.14%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$280,184	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$766	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$220,366	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$59,818	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$576,000	\$426,494	\$42,600
Per Capita Debt:	\$1,574	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$965,907	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,639	\$2,029	\$834
Revenue Collected During FY 12:	\$173,473	\$233,937	\$85,629
Expenditures During FY 12:	\$214,682	\$223,379	\$95,182
Per Capita Revenue:	\$474	\$570	\$228
Per Capita Expenditures:	\$587	\$558	\$237
Operating Income (loss):	-\$41,209	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	430.73%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$924,698	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2,526	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$50,337	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$323	\$728	\$463
Revenue Collected During FY 12:	\$27,926	\$260,934	\$107,898
Expenditures During FY 12:	\$26,717	\$254,752	\$102,905
Per Capita Revenue:	\$179	\$601	\$276
Per Capita Expenditures:	\$171	\$624	\$279
Revenues over (under) Expenditures:	\$1,209	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	192.93%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$51,546	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$330	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9,497	\$2,891	\$
Total Unreserved Funds:	\$49,837	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$10,000	\$426,494	\$42,600
Per Capita Debt:	\$64	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$	\$2,029	\$834
Revenue Collected During FY 12:	\$	\$233,937	\$85,629
Expenditures During FY 12:	\$	\$223,379	\$95,182
Per Capita Revenue:	\$	\$570	\$228
Per Capita Expenditures:	\$	\$558	\$237
Operating Income (loss):	\$	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	0.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$60,920	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$530	\$728	\$463
Revenue Collected During FY 12:	\$15,897	\$260,934	\$107,898
Expenditures During FY 12:	\$41,278	\$254,752	\$102,905
Per Capita Revenue:	\$138	\$601	\$276
Per Capita Expenditures:	\$359	\$624	\$279
Revenues over (under) Expenditures:	-\$25,381	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	135.44%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$55,905	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$486	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$55,905	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$	\$2,029	\$834
Revenue Collected During FY 12:	\$	\$233,937	\$85,629
Expenditures During FY 12:	\$	\$223,379	\$95,182
Per Capita Revenue:	\$	\$570	\$228
Per Capita Expenditures:	\$	\$558	\$237
Operating Income (loss):	\$	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	0.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$	\$2,116	\$901



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$56,490**

Equalized Assessed Valuation: **\$1,935,340**

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 12:	\$349,273	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,461	\$728	\$463
Revenue Collected During FY 12:	\$57,121	\$260,934	\$107,898
Expenditures During FY 12:	\$48,875	\$254,752	\$102,905
Per Capita Revenue:	\$239	\$601	\$276
Per Capita Expenditures:	\$204	\$624	\$279
Revenues over (under) Expenditures:	\$8,246	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	731.50%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$357,519	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,496	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$357,519	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$178,117	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$745	\$2,029	\$834
Revenue Collected During FY 12:	\$67,831	\$233,937	\$85,629
Expenditures During FY 12:	\$51,869	\$223,379	\$95,182
Per Capita Revenue:	\$284	\$570	\$228
Per Capita Expenditures:	\$217	\$558	\$237
Operating Income (loss):	\$15,962	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	374.17%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$194,079	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$812	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$112,427	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$341	\$728	\$463
Revenue Collected During FY 12:	\$75,458	\$260,934	\$107,898
Expenditures During FY 12:	\$93,683	\$254,752	\$102,905
Per Capita Revenue:	\$229	\$601	\$276
Per Capita Expenditures:	\$284	\$624	\$279
Revenues over (under) Expenditures:	-\$18,225	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	100.55%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$94,202	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$285	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,371	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$47,831	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$363,951	\$426,494	\$42,600
Per Capita Debt:	\$1,103	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,094,088	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$3.315	\$2,029	\$834
Revenue Collected During FY 12:	\$67.324	\$233,937	\$85,629
Expenditures During FY 12:	\$154.072	\$223,379	\$95,182
Per Capita Revenue:	\$204	\$570	\$228
Per Capita Expenditures:	\$467	\$558	\$237
Operating Income (loss):	-\$86,748	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	653.81%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,007,340	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$3.053	\$2,116	\$901



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,918,150**

Equalized Assessed Valuation: **\$5,954,362**

Population: **663**

Employees:

 Full Time: **4**

 Part Time: **9**

 Salaries Paid: **\$173,206**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$362,883	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$547	\$728	\$463
Revenue Collected During FY 12:	\$259,142	\$260,934	\$107,898
Expenditures During FY 12:	\$256,813	\$254,752	\$102,905
Per Capita Revenue:	\$391	\$601	\$276
Per Capita Expenditures:	\$387	\$624	\$279
Revenues over (under) Expenditures:	\$2,329	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	142.31%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$365,469	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$551	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$203,268	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$48,254	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$462,327	\$426,494	\$42,600
Per Capita Debt:	\$697	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,898,838	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$4,372	\$2,029	\$834
Revenue Collected During FY 12:	\$661,536	\$233,937	\$85,629
Expenditures During FY 12:	\$611,314	\$223,379	\$95,182
Per Capita Revenue:	\$998	\$570	\$228
Per Capita Expenditures:	\$922	\$558	\$237
Operating Income (loss):	\$50,222	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	481.82%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$2,945,460	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$4,443	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$4,049,331	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$2,153	\$566	\$402
Revenue Collected During FY 12:	\$1,177,839	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$2,931,723	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$626	\$772	\$584
Per Capita Expenditures:	\$1,559	\$749	\$586
Revenues over (under) Expenditures:	-\$1,753,884	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	78.30%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$2,295,447	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$1,220	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$397,560	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$3,887,113	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,785,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$3,075	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$839,515	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$446	\$1,513	\$1,164
Revenue Collected During FY 12:	\$428,938	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$414,866	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$228	\$460	\$317
Per Capita Expenditures:	\$221	\$423	\$299
Operating Income (loss):	\$14,072	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	205.75%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$853,587	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$454	\$1,565	\$1,177



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,215,416**

Equalized Assessed Valuation: **\$4,448,878**

Population: **506**

Employees:

 Full Time: **1**

 Part Time: **14**

 Salaries Paid: **\$57,606**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$82,713	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$163	\$728	\$463
Revenue Collected During FY 12:	\$123,382	\$260,934	\$107,898
Expenditures During FY 12:	\$116,735	\$254,752	\$102,905
Per Capita Revenue:	\$244	\$601	\$276
Per Capita Expenditures:	\$231	\$624	\$279
Revenues over (under) Expenditures:	\$6,647	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	76.55%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$89,360	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$177	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,768	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$72,592	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$652,536	\$426,494	\$42,600
Per Capita Debt:	\$1,290	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$149,531	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$296	\$2,029	\$834
Revenue Collected During FY 12:	\$152,529	\$233,937	\$85,629
Expenditures During FY 12:	\$184,003	\$223,379	\$95,182
Per Capita Revenue:	\$301	\$570	\$228
Per Capita Expenditures:	\$364	\$558	\$237
Operating Income (loss):	-\$31,474	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	89.08%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$163,908	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$324	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$8,808,233	\$2,603,619
Per Capita Debt:	\$	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$398,385	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$360	\$1,513	\$1,164
Revenue Collected During FY 12:	\$275,062	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$264,982	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$248	\$460	\$317
Per Capita Expenditures:	\$239	\$423	\$299
Operating Income (loss):	\$10,080	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	152.14%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$403,133	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$364	\$1,565	\$1,177



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: 4/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$551,700

Equalized Assessed Valuation: \$1,590,754

Population: 331

Employees:

 Full Time: 1

 Part Time: 9

 Salaries Paid: \$66,600

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$114,925	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$347	\$728	\$463
Revenue Collected During FY 12:	\$77,047	\$260,934	\$107,898
Expenditures During FY 12:	\$87,186	\$254,752	\$102,905
Per Capita Revenue:	\$233	\$601	\$276
Per Capita Expenditures:	\$263	\$624	\$279
Revenues over (under) Expenditures:	-\$10,139	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	120.19%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$104,786	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$317	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,613	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$60,316	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,140,850	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$3.447	\$2,029	\$834
Revenue Collected During FY 12:	\$273,106	\$233,937	\$85,629
Expenditures During FY 12:	\$289,708	\$223,379	\$95,182
Per Capita Revenue:	\$825	\$570	\$228
Per Capita Expenditures:	\$875	\$558	\$237
Operating Income (loss):	-\$16,602	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	388.06%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,124,248	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$3.397	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$11,100,422	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,189	\$1,349	\$648
General Obligation Debt over EAV:	23.42%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$20,322,627	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$4.008	\$1,513	\$1,164
Revenue Collected During FY 12:	\$17,794,919	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$15,436,995	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$3.510	\$460	\$317
Per Capita Expenditures:	\$3.045	\$423	\$299
Operating Income (loss):	\$2,357,924	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	128.10%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$19,774,712	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3.900	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 1
Motor Fuel

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$51,751	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,362	\$728	\$463
Revenue Collected During FY 12:	\$15,478	\$260,934	\$107,898
Expenditures During FY 12:	\$33,985	\$254,752	\$102,905
Per Capita Revenue:	\$407	\$601	\$276
Per Capita Expenditures:	\$894	\$624	\$279
Revenues over (under) Expenditures:	-\$18,507	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	97.82%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$33,244	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$875	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$33,244	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$	\$2,029	\$834
Revenue Collected During FY 12:	\$	\$233,937	\$85,629
Expenditures During FY 12:	\$	\$223,379	\$95,182
Per Capita Revenue:	\$	\$570	\$228
Per Capita Expenditures:	\$	\$558	\$237
Operating Income (loss):	\$	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	0.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$9,024,209	\$8,808,233	\$2,603,619
Per Capita Debt:	\$954	\$1,349	\$648
General Obligation Debt over EAV:	2.16%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$11,910,142	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,258	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,366,603	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$3,806,274	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$356	\$460	\$317
Per Capita Expenditures:	\$402	\$423	\$299
Operating Income (loss):	-\$439,671	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	374.49%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$14,253,987	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,506	\$1,565	\$1,177



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: 4/30/2012

Accounting Method: Cash

Appropriation or Budget: \$30,900

Equalized Assessed Valuation: \$509,630

Population: 101

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$2,405

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$39,363	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$390	\$728	\$463
Revenue Collected During FY 12:	\$18,199	\$260,934	\$107,898
Expenditures During FY 12:	\$19,568	\$254,752	\$102,905
Per Capita Revenue:	\$180	\$601	\$276
Per Capita Expenditures:	\$194	\$624	\$279
Revenues over (under) Expenditures:	-\$1,369	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	194.16%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$37,994	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$376	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$37,994	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$	\$2,029	\$834
Revenue Collected During FY 12:	\$	\$233,937	\$85,629
Expenditures During FY 12:	\$	\$223,379	\$95,182
Per Capita Revenue:	\$	\$570	\$228
Per Capita Expenditures:	\$	\$558	\$237
Operating Income (loss):	\$	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	0.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Ford Heights Village**

Unit Code: **016/155/32** County: **COOK**

Fiscal Year End: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,367,500**

Equalized Assessed Valuation: **\$1,088,192**

Population: **2,763**

Employees:

 Full Time: **21**

 Part Time:

 Salaries Paid: **\$504,242**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$22,574	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$8	\$566	\$402
Revenue Collected During FY 12:	\$1,718,382	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$2,501,587	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$622	\$772	\$584
Per Capita Expenditures:	\$905	\$749	\$586
Revenues over (under) Expenditures:	-\$783,205	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	-30.36%	86.00%	68.44%
Ending Fund Balance for FY 12:	-\$759,594	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	-\$275	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$759,595	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,371,725	\$8,808,233	\$2,603,619
Per Capita Debt:	\$858	\$1,349	\$648
General Obligation Debt over EAV:	215.95%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$156,826	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$57	\$1,513	\$1,164
Revenue Collected During FY 12:	\$647,358	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$512,613	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$234	\$460	\$317
Per Capita Expenditures:	\$186	\$423	\$299
Operating Income (loss):	\$134,745	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	57.13%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$292,855	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$106	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$177,606	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$522	\$728	\$463
Revenue Collected During FY 12:	\$98,184	\$260,934	\$107,898
Expenditures During FY 12:	\$131,986	\$254,752	\$102,905
Per Capita Revenue:	\$289	\$601	\$276
Per Capita Expenditures:	\$388	\$624	\$279
Revenues over (under) Expenditures:	-\$33,802	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	108.95%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$143,804	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$423	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$66,007	\$2,891	\$
Total Unreserved Funds:	\$77,797	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$141,458	\$426,494	\$42,600
Per Capita Debt:	\$416	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$496,488	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,460	\$2,029	\$834
Revenue Collected During FY 12:	\$40,264	\$233,937	\$85,629
Expenditures During FY 12:	\$42,133	\$223,379	\$95,182
Per Capita Revenue:	\$118	\$570	\$228
Per Capita Expenditures:	\$124	\$558	\$237
Operating Income (loss):	-\$1,869	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1173.95%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$494,619	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,455	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Forest Park Village		
Unit Code:	016/190/32	County:	COOK
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,472,567		
Equalized Assessed Valuation:	\$353,030,571		
Population:	14,167		
Employees:			
Full Time:	119		
Part Time:	50		
Salaries Paid:	\$9,157,759		

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 12:	\$6,676,861	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$471	\$566	\$402
Revenue Collected During FY 12:	\$20,234,941	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$23,064,456	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,428	\$772	\$584
Per Capita Expenditures:	\$1,628	\$749	\$586
Revenues over (under) Expenditures:	-\$2,829,515	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	41.29%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$9,523,311	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$672	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,222,499	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$7,327,578	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$18,625,953	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,315	\$1,349	\$648
General Obligation Debt over EAV:	3.72%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$9,294,375	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$656	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,713,933	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$3,265,531	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$333	\$460	\$317
Per Capita Expenditures:	\$231	\$423	\$299
Operating Income (loss):	\$1,448,402	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	143.90%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$4,699,228	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$332	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,110,000	\$426,494	\$42,600
Per Capita Debt:	\$3,023	\$1,050	\$98
General Obligation Debt over EAV:	3.87%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,019,582	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,461	\$2,029	\$834
Revenue Collected During FY 12:	\$232,613	\$233,937	\$85,629
Expenditures During FY 12:	\$235,161	\$223,379	\$95,182
Per Capita Revenue:	\$333	\$570	\$228
Per Capita Expenditures:	\$337	\$558	\$237
Operating Income (loss):	-\$2,548	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	432.48%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,017,034	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,457	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$8,808,233	\$2,603,619
Per Capita Debt:	\$	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,204,225	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$987	\$1,513	\$1,164
Revenue Collected During FY 12:	\$373,053	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$330,747	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$306	\$460	\$317
Per Capita Expenditures:	\$271	\$423	\$299
Operating Income (loss):	\$42,306	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	376.88%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,246,531	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,022	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Forreston Village**

Unit Code: **071/025/32** County: **OGLE**

Fiscal Year End: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,102,704**

Equalized Assessed Valuation: **\$16,016,576**

Population: **1,446**

Employees:

 Full Time: **5**

 Part Time: **7**

 Salaries Paid: **\$261,034**

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 12:	\$758,907	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$525	\$566	\$402
Revenue Collected During FY 12:	\$650,443	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$497,197	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$450	\$772	\$584
Per Capita Expenditures:	\$344	\$749	\$586
Revenues over (under) Expenditures:	\$153,246	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	163.35%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$812,153	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$562	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$370,284	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$618,396	\$634,634	\$583,284



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$8,808,233	\$2,603,619
Per Capita Debt:	\$	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,096,808	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$759	\$1,513	\$1,164
Revenue Collected During FY 12:	\$411,460	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$350,116	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$285	\$460	\$317
Per Capita Expenditures:	\$242	\$423	\$299
Operating Income (loss):	\$61,344	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	330.79%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,158,152	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$801	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,874,881	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,683	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$5,630,075	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,613	\$1,513	\$1,164
Revenue Collected During FY 12:	\$821,371	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,359,094	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$235	\$460	\$317
Per Capita Expenditures:	\$389	\$423	\$299
Operating Income (loss):	-\$537,723	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	413.86%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$5,624,790	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,612	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fox Lake Village		
Unit Code:	049/025/32	County:	LAKE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,022,319		
Equalized Assessed Valuation:	\$318,952,350		
Population:	10,579		
Employees:			
	Full Time:	86	
	Part Time:	14	
	Salaries Paid:	\$5,451,178	

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 12:	\$2,993,143	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$283	\$566	\$402
Revenue Collected During FY 12:	\$11,944,781	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$10,935,480	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,129	\$772	\$584
Per Capita Expenditures:	\$1,034	\$749	\$586
Revenues over (under) Expenditures:	\$1,009,301	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	43.24%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$4,728,111	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$447	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,301,231	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$2,708,067	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,891,547	\$8,808,233	\$2,603,619
Per Capita Debt:	\$746	\$1,349	\$648
General Obligation Debt over EAV:	1.47%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$65,915,051	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$6,231	\$1,513	\$1,164
Revenue Collected During FY 12:	\$8,119,275	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$8,290,187	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$767	\$460	\$317
Per Capita Expenditures:	\$784	\$423	\$299
Operating Income (loss):	-\$170,912	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	793.11%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$65,750,316	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$6,215	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fox River Grove Village**

Unit Code: **063/025/32** County: **MCHENRY**

Fiscal Year End: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,399,921**

Equalized Assessed Valuation: **\$142,386,435**

Population: **4,854**

Employees:

 Full Time: **23**

 Part Time: **5**

 Salaries Paid: **\$1,548,760**

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 12:	\$4,605,589	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$949	\$566	\$402
Revenue Collected During FY 12:	\$4,707,783	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$3,958,875	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$970	\$772	\$584
Per Capita Expenditures:	\$816	\$749	\$586
Revenues over (under) Expenditures:	\$748,908	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	146.76%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$5,809,943	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$1,197	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,291,954	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$2,937,203	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,322,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,096	\$1,349	\$648
General Obligation Debt over EAV:	1.36%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$5,833,129	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,202	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,769,326	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,591,154	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$365	\$460	\$317
Per Capita Expenditures:	\$328	\$423	\$299
Operating Income (loss):	\$178,172	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	377.80%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,011,301	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,238	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,982,506	\$8,808,233	\$2,603,619
Per Capita Debt:	\$278	\$1,349	\$648
General Obligation Debt over EAV:	0.08%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$90,737,088	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$5.055	\$1,513	\$1,164
Revenue Collected During FY 12:	\$7,244,132	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$7,180,786	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$404	\$460	\$317
Per Capita Expenditures:	\$400	\$423	\$299
Operating Income (loss):	\$63,346	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	1309.99%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$94,067,802	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$5.241	\$1,565	\$1,177



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: **3/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,017,956**

Equalized Assessed Valuation: **\$5,451,870**

Population: **586**

Employees:

 Full Time: **3**

 Part Time: **10**

 Salaries Paid: **\$141,522**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$175,488	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$299	\$728	\$463
Revenue Collected During FY 12:	\$164,944	\$260,934	\$107,898
Expenditures During FY 12:	\$237,636	\$254,752	\$102,905
Per Capita Revenue:	\$281	\$601	\$276
Per Capita Expenditures:	\$406	\$624	\$279
Revenues over (under) Expenditures:	-\$72,692	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	51.42%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$122,192	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$209	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,280	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$64,913	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,006,434	\$426,494	\$42,600
Per Capita Debt:	\$1,717	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,301,090	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,220	\$2,029	\$834
Revenue Collected During FY 12:	\$878,190	\$233,937	\$85,629
Expenditures During FY 12:	\$636,233	\$223,379	\$95,182
Per Capita Revenue:	\$1,499	\$570	\$228
Per Capita Expenditures:	\$1,086	\$558	\$237
Operating Income (loss):	\$241,957	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	848.05%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$5,395,555	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$9,207	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$734,523	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$732	\$566	\$402
Revenue Collected During FY 12:	\$497,317	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$466,086	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$495	\$772	\$584
Per Capita Expenditures:	\$464	\$749	\$586
Revenues over (under) Expenditures:	\$31,231	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	164.51%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$766,763	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$764	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$696,905	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$69,858	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$8,808,233	\$2,603,619
Per Capita Debt:	\$	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,071,690	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.067	\$1,513	\$1,164
Revenue Collected During FY 12:	\$270,017	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$175,134	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$269	\$460	\$317
Per Capita Expenditures:	\$174	\$423	\$299
Operating Income (loss):	\$94,883	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	665.53%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,165,573	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.161	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$67,701,764	\$8,808,233	\$2,603,619
Per Capita Debt:	\$3,693	\$1,349	\$648
General Obligation Debt over EAV:	0.01%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$8,923,539	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$487	\$1,513	\$1,164
Revenue Collected During FY 12:	\$8,054,612	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$9,114,041	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$439	\$460	\$317
Per Capita Expenditures:	\$497	\$423	\$299
Operating Income (loss):	-\$1,059,429	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	205.80%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$18,757,105	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,023	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,178,886	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,649	\$1,349	\$648
General Obligation Debt over EAV:	0.65%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$9,371,062	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2.152	\$1,513	\$1,164
Revenue Collected During FY 12:	\$5,986,452	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$5,958,965	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$1.375	\$460	\$317
Per Capita Expenditures:	\$1.369	\$423	\$299
Operating Income (loss):	\$27,487	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	157.72%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$9,398,549	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2.159	\$1,565	\$1,177



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$182,547**

Equalized Assessed Valuation: **\$766,481**

Population: **287**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$51,370**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$110,333	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$384	\$728	\$463
Revenue Collected During FY 12:	\$115,300	\$260,934	\$107,898
Expenditures During FY 12:	\$118,514	\$254,752	\$102,905
Per Capita Revenue:	\$402	\$601	\$276
Per Capita Expenditures:	\$413	\$624	\$279
Revenues over (under) Expenditures:	-\$3,214	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	90.38%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$107,117	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$373	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,171	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$83,946	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$354,057	\$426,494	\$42,600
Per Capita Debt:	\$1,234	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$874,482	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$3.047	\$2,029	\$834
Revenue Collected During FY 12:	\$118,289	\$233,937	\$85,629
Expenditures During FY 12:	\$156,702	\$223,379	\$95,182
Per Capita Revenue:	\$412	\$570	\$228
Per Capita Expenditures:	\$546	\$558	\$237
Operating Income (loss):	-\$38,413	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	533.54%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$836,069	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2.913	\$2,116	\$901



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$53,797,466		
Equalized Assessed Valuation:	\$259,823,575		
Population:	25,630		
Employees:			
Full Time:			188
Part Time:			26
Salaries Paid:			\$10,347,471

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 12:	\$7,885,017	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$308	\$436	\$373
Revenue Collected During FY 12:	\$22,232,171	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$22,569,976	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$867	\$988	\$993
Per Capita Expenditures:	\$881	\$935	\$889
Revenues over (under) Expenditures:	-\$337,805	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	33.54%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$7,569,458	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$295	\$468	\$398

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:	\$2,199,307	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	-\$5,809,115	\$3,517,216	\$9,368,075



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$28,620,608	\$80,578,596	\$52,611,262
Per Capita Debt:	\$1,117	\$1,468	\$1,267
General Obligation Debt over EAV:	9.65%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$25,781,642	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$1.006	\$1,280	\$1,048
Revenue Collected During FY 12:	\$8,881,071	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$8,495,862	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$347	\$366	\$269
Per Capita Expenditures:	\$331	\$355	\$263
Operating Income (loss):	\$385,209	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	308.00%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$26,166,851	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$1.021	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,345,425	\$8,808,233	\$2,603,619
Per Capita Debt:	\$614	\$1,349	\$648
General Obligation Debt over EAV:	1.46%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,305,479	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$342	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,059,702	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$970,090	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$277	\$460	\$317
Per Capita Expenditures:	\$254	\$423	\$299
Operating Income (loss):	\$89,612	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	140.59%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,363,859	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$357	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$102,376	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$4,266	\$728	\$463
Revenue Collected During FY 12:	\$7,983	\$260,934	\$107,898
Expenditures During FY 12:	\$10,083	\$254,752	\$102,905
Per Capita Revenue:	\$333	\$601	\$276
Per Capita Expenditures:	\$420	\$624	\$279
Revenues over (under) Expenditures:	-\$2,100	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	996.39%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$100,466	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$4,186	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$100,466	\$27,774	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$426,494	\$42,600
Per Capita Debt:	\$	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$	\$2,029	\$834
Revenue Collected During FY 12:	\$	\$233,937	\$85,629
Expenditures During FY 12:	\$	\$223,379	\$95,182
Per Capita Revenue:	\$	\$570	\$228
Per Capita Expenditures:	\$	\$558	\$237
Operating Income (loss):	\$	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	0.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$	\$2,116	\$901