



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Galatia Village**

Unit Code: **082/020/32** County: **SALINE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$902,515**

Equalized Assessed Valuation: **\$5,889,372**

Population: **933**

Employees:

    Full Time: **5**

    Part Time: **1**

    Salaries Paid: **\$193,673**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$1,517,904	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,627	\$728	\$463
Revenue Collected During FY 12:	\$347,093	\$260,934	\$107,898
Expenditures During FY 12:	\$316,310	\$254,752	\$102,905
Per Capita Revenue:	\$372	\$601	\$276
Per Capita Expenditures:	\$339	\$624	\$279
Revenues over (under) Expenditures:	\$30,783	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	478.07%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$1,512,186	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,621	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$31,353	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$469,154	\$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:	\$91,590	\$426,494	\$42,600
Per Capita Debt:	\$98	\$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:	\$2,578,484	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,764	\$2,029	\$834
Revenue Collected During FY 12:	\$862,961	\$233,937	\$85,629
Expenditures During FY 12:	\$652,530	\$223,379	\$95,182
Per Capita Revenue:	\$925	\$570	\$228
Per Capita Expenditures:	\$699	\$558	\$237
Operating Income (loss):	\$210,431	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	432.07%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$2,819,354	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$3,022	\$2,116	\$901



STATE OF ILLINOIS  
 COMPTROLLER  
 JUDY BAAR TOPINKA

# FISCAL YEAR 2012

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Galena City	
Unit Code:	043/025/30	County: JO DAVIESS
Fiscal Year End:	4/30/2012	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$9,142,370	
Equalized Assessed Valuation:	\$103,199,725	
Population:	3,600	
Employees:	Full Time:	31
	Part Time:	60
	Salaries Paid:	\$1,579,282

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$4,801,968	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$1,334	\$566	\$402
Revenue Collected During FY 12:	\$4,987,065	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$4,258,485	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,385	\$772	\$584
Per Capita Expenditures:	\$1,183	\$749	\$586
Revenues over (under) Expenditures:	\$728,580	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	120.28%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$5,122,017	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$1,423	\$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:	\$2,390,936	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$3,199,208	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$14,770,064	\$8,808,233	\$2,603,619
Per Capita Debt:	\$4,103	\$1,349	\$648
General Obligation Debt over EAV:	2.78%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$6,001,126	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,667	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,179,411	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,727,616	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$605	\$460	\$317
Per Capita Expenditures:	\$758	\$423	\$299
Operating Income (loss):	-\$548,205	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	200.30%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$5,463,307	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,518	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Galesburg City**

Unit Code: **048/025/30** County: **KNOX**

Fiscal Year End: **12/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$81,970,565**

Equalized Assessed Valuation: **\$315,357,449**

Population: **32,195**

Employees:

**Full Time:** **252**

**Part Time:** **141**

**Salaries Paid:** **\$15,258,242**

**Blended Component Units**

Number Submitted = 1  
Galesburg Town

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$23,520,417	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$731	\$436	\$373
Revenue Collected During FY 12:	\$38,874,422	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$36,179,365	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$1,207	\$988	\$993
Per Capita Expenditures:	\$1,124	\$935	\$889
Revenues over (under) Expenditures:	\$2,695,057	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	69.36%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$25,095,166	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$779	\$468	\$398

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$6,283,305	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	\$32,842,341	\$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:	\$28,500,999	\$80,578,596	\$52,611,262
Per Capita Debt:	\$885	\$1,468	\$1,267
General Obligation Debt over EAV:	5.13%	4.49%	3.46%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$24,726,945	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$768	\$1,280	\$1,048
Revenue Collected During FY 12:	\$7,826,189	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$7,078,453	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$243	\$366	\$269
Per Capita Expenditures:	\$220	\$355	\$263
Operating Income (loss):	\$747,736	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	359.89%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$25,474,681	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$791	\$1,297	\$1,034



**FISCAL YEAR 2012**

**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

<b>Unit Name:</b>	Galva City	
<b>Unit Code:</b>	037/050/30	<b>County:</b> HENRY
<b>Fiscal Year End:</b>	4/30/2012	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$6,489,206	
<b>Equalized Assessed Valuation:</b>	\$20,643,875	
<b>Population:</b>	2,648	
<b>Employees:</b>		
<b>Full Time:</b>		13
<b>Part Time:</b>		15
<b>Salaries Paid:</b>		\$727,625

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	-\$1,939,939	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	-\$733	\$566	\$402
Revenue Collected During FY 12:	\$4,331,838	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$4,614,128	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,636	\$772	\$584
Per Capita Expenditures:	\$1,742	\$749	\$586
Revenues over (under) Expenditures:	-\$282,290	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	-40.43%	86.00%	68.44%
Ending Fund Balance for FY 12:	-\$1,865,429	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	-\$704	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$462,211	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$1,949,589	\$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:	\$861,139	\$8,808,233	\$2,603,619
Per Capita Debt:	\$325	\$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:	\$4,924,836	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,860	\$1,513	\$1,164
Revenue Collected During FY 12:	\$841,705	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$852,227	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$318	\$460	\$317
Per Capita Expenditures:	\$322	\$423	\$299
Operating Income (loss):	-\$10,522	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	576.64%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$4,914,314	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,856	\$1,565	\$1,177



# FISCAL YEAR 2012

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Gardner Village		
Unit Code:	032/045/32	County:	GRUNDY
Fiscal Year End:	4/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,666,750		
Equalized Assessed Valuation:	\$10,040,709		
Population:	1,410		
Employees:			
Full Time:			6
Part Time:			7
Salaries Paid:			\$178,562

#### Blended Component Units

Blended Component Units			

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,997,007	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$1,416	\$566	\$402
Revenue Collected During FY 12:	\$1,893,459	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,812,722	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,343	\$772	\$584
Per Capita Expenditures:	\$1,286	\$749	\$586
Revenues over (under) Expenditures:	\$80,737	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	109.97%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,993,468	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$1,414	\$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:	\$1,665,065	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$514,274	\$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:	\$1,663,495	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.180	\$1,513	\$1,164
Revenue Collected During FY 12:	\$314,488	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$316,190	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$223	\$460	\$317
Per Capita Expenditures:	\$224	\$423	\$299
Operating Income (loss):	-\$1,702	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	568.79%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,798,446	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.275	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$54,986	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$342	\$728	\$463
Revenue Collected During FY 12:	\$43,308	\$260,934	\$107,898
Expenditures During FY 12:	\$35,573	\$254,752	\$102,905
Per Capita Revenue:	\$269	\$601	\$276
Per Capita Expenditures:	\$221	\$624	\$279
Revenues over (under) Expenditures:	\$7,735	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	176.32%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$62,721	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$390	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$23,433	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$39,288	\$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:	\$50,686	\$426,494	\$42,600
Per Capita Debt:	\$315	\$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:	\$276,803	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,719	\$2,029	\$834
Revenue Collected During FY 12:	\$34,212	\$233,937	\$85,629
Expenditures During FY 12:	\$36,249	\$223,379	\$95,182
Per Capita Revenue:	\$212	\$570	\$228
Per Capita Expenditures:	\$225	\$558	\$237
Operating Income (loss):	-\$2,037	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	758.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$274,766	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,707	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Gays Village**

Unit Code: **070/025/32** County: **MOULTRIE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$47,235**

Equalized Assessed Valuation: **\$1,599,116**

Population: **281**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$239,979	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$854	\$728	\$463
Revenue Collected During FY 12:	\$43,006	\$260,934	\$107,898
Expenditures During FY 12:	\$19,184	\$254,752	\$102,905
Per Capita Revenue:	\$153	\$601	\$276
Per Capita Expenditures:	\$68	\$624	\$279
Revenues over (under) Expenditures:	\$23,822	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	1375.11%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$263,801	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$939	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$263,801	\$27,774	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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



MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Geneseo City**

Unit Code: **037/055/30** County: **HENRY**

Fiscal Year End: **6/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,505,750**

Equalized Assessed Valuation: **\$128,799,963**

Population: **6,566**

Employees:

Full Time:	64
Part Time:	63
Salaries Paid:	\$3,279,541

**Blended Component Units**

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**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,820,697	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$430	\$566	\$402
Revenue Collected During FY 12:	\$4,194,310	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$3,266,990	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$639	\$772	\$584
Per Capita Expenditures:	\$498	\$749	\$586
Revenues over (under) Expenditures:	\$927,320	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	73.46%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$2,400,053	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$366	\$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:	\$1,055,977	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$1,653,777	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$12,494,325	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,903	\$1,349	\$648
General Obligation Debt over EAV:	3.04%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$25,411,728	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3.870	\$1,513	\$1,164
Revenue Collected During FY 12:	\$8,757,882	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$9,014,817	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$1.334	\$460	\$317
Per Capita Expenditures:	\$1.373	\$423	\$299
Operating Income (loss):	-\$256,935	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	276.47%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$24,923,608	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3.796	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

Unit Name: **Geneva City**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$70,707,155**

Equalized Assessed Valuation: **\$971,800,251**

Population: **21,495**

Employees:

**Full Time:** **161**

**Part Time:** **16**

**Salaries Paid:** **\$14,234,010**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$5,844,163	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$272	\$566	\$402
Revenue Collected During FY 12:	\$18,771,620	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$18,668,185	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$873	\$772	\$584
Per Capita Expenditures:	\$868	\$749	\$586
Revenues over (under) Expenditures:	\$103,435	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	30.64%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$5,720,204	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$266	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$4,741,354	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$166,360	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$64,485,294	\$8,808,233	\$2,603,619
Per Capita Debt:	\$3,000	\$1,349	\$648
General Obligation Debt over EAV:	3.29%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$83,537,853	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3,886	\$1,513	\$1,164
Revenue Collected During FY 12:	\$39,232,642	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$36,723,347	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$1,825	\$460	\$317
Per Capita Expenditures:	\$1,708	\$423	\$299
Operating Income (loss):	\$2,509,295	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	233.70%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$85,822,042	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3,993	\$1,565	\$1,177



STATE OF ILLINOIS  
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# FISCAL YEAR 2012

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Genoa City**

Unit Code: **019/020/30**      County: **DEKALB**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,313,337**

Equalized Assessed Valuation: **\$87,583,403**

Population: **5,193**

Employees:

Full Time:	17
Part Time:	32
Salaries Paid:	\$1,128,847

#### Blended Component Units


#### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,680,954	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$324	\$566	\$402
Revenue Collected During FY 12:	\$2,941,382	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$2,528,336	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$566	\$772	\$584
Per Capita Expenditures:	\$487	\$749	\$586
Revenues over (under) Expenditures:	\$413,046	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	74.26%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,877,544	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$362	\$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:	\$1,229,676	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$859,877	\$634,634	\$583,284



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$3,165,315	\$8,808,233	\$2,603,619
Per Capita Debt:	\$610	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$8,878,484	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,710	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,179,054	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,303,501	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$227	\$460	\$317
Per Capita Expenditures:	\$251	\$423	\$299
Operating Income (loss):	-\$124,447	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	671.58%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$8,754,037	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,686	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:	Georgetown City		
Unit Code:	092/045/30	County:	VERMILION
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,011,232		
Equalized Assessed Valuation:	\$17,974,127		
Population:	3,700		
Employees:			
Full Time:			12
Part Time:			13
Salaries Paid:			\$591,542

**Blended Component Units**

--

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,252,295	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$338	\$566	\$402
Revenue Collected During FY 12:	\$972,063	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$816,268	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$263	\$772	\$584
Per Capita Expenditures:	\$221	\$749	\$586
Revenues over (under) Expenditures:	\$155,795	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	163.18%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,332,020	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$360	\$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:	\$331,108	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$968,706	\$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:	\$3,329,126	\$8,808,233	\$2,603,619
Per Capita Debt:	\$900	\$1,349	\$648
General Obligation Debt over EAV:	4.28%	2.33%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$4,014,779	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.085	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,123,743	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$962,842	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$304	\$460	\$317
Per Capita Expenditures:	\$260	\$423	\$299
Operating Income (loss):	\$160,901	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	433.68%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$4,175,680	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.129	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **German Valley Village**

Unit Code: **089/030/32** County: **STEPHENSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$261,700**

Equalized Assessed Valuation: **\$5,367,393**

Population: **480**

Employees:

    Full Time: **1**

    Part Time: **5**

    Salaries Paid: **\$61,824**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$170,275	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$355	\$728	\$463
Revenue Collected During FY 12:	\$110,099	\$260,934	\$107,898
Expenditures During FY 12:	\$101,871	\$254,752	\$102,905
Per Capita Revenue:	\$229	\$601	\$276
Per Capita Expenditures:	\$212	\$624	\$279
Revenues over (under) Expenditures:	\$8,228	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	170.33%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$173,520	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$362	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$52,759	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$120,761	\$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:	\$10,817	\$426,494	\$42,600
Per Capita Debt:	\$23	\$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:	\$228,172	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$475	\$2,029	\$834
Revenue Collected During FY 12:	\$111,637	\$233,937	\$85,629
Expenditures During FY 12:	\$125,341	\$223,379	\$95,182
Per Capita Revenue:	\$233	\$570	\$228
Per Capita Expenditures:	\$261	\$558	\$237
Operating Income (loss):	-\$13,704	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	175.08%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$219,451	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$457	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

Unit Name: **Germantown Village**

Unit Code: **014/040/32** County: **CLINTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,007,627**

Equalized Assessed Valuation: **\$17,103,139**

Population: **1,269**

Employees:

    Full Time: **5**

    Part Time: **7**

    Salaries Paid: **\$269,172**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$384,355	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$303	\$566	\$402
Revenue Collected During FY 12:	\$653,035	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$609,039	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$515	\$772	\$584
Per Capita Expenditures:	\$480	\$749	\$586
Revenues over (under) Expenditures:	\$43,996	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	70.33%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$428,351	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$338	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$265,376	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$192,452	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$192,129	\$8,808,233	\$2,603,619
Per Capita Debt:	\$151	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$1,692,003	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,333	\$1,513	\$1,164
Revenue Collected During FY 12:	\$324,213	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$396,589	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$255	\$460	\$317
Per Capita Expenditures:	\$313	\$423	\$299
Operating Income (loss):	-\$72,376	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	408.39%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,619,627	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,276	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Germantown Hills Village**

Unit Code: **102/032/32** County: **WOODFORD**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,957,420**

Equalized Assessed Valuation: **\$78,748,571**

Population: **3,438**

Employees:

    Full Time: **5**

    Part Time: **1**

    Salaries Paid: **\$272,576**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$632,485	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$184	\$566	\$402
Revenue Collected During FY 12:	\$1,098,070	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,029,512	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$319	\$772	\$584
Per Capita Expenditures:	\$299	\$749	\$586
Revenues over (under) Expenditures:	\$68,558	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	68.37%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$703,882	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$205	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$53,252	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$645,036	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$2,463,130	\$8,808,233	\$2,603,619
Per Capita Debt:	\$716	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$1,799,867	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$524	\$1,513	\$1,164
Revenue Collected During FY 12:	\$755,887	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$670,541	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$220	\$460	\$317
Per Capita Expenditures:	\$195	\$423	\$299
Operating Income (loss):	\$85,346	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	280.72%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,882,374	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$548	\$1,565	\$1,177



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2012

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

### Local Government Profile

<b>Unit Name:</b>	Gibson City	
<b>Unit Code:</b>	027/020/30	<b>County:</b>
		FORD
<b>Fiscal Year End:</b>	4/30/2012	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$5,688,331	
<b>Equalized Assessed Valuation:</b>	\$42,120,209	
<b>Population:</b>	3,407	
<b>Employees:</b>		
<b>Full Time:</b>	19	
<b>Part Time:</b>	59	
<b>Salaries Paid:</b>	\$857,210	

**Blended Component Units**

  
  
  
  
  
  
  
  
  
  
  

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,790,791	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$819	\$566	\$402
Revenue Collected During FY 12:	\$2,884,269	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$2,856,496	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$847	\$772	\$584
Per Capita Expenditures:	\$838	\$749	\$586
Revenues over (under) Expenditures:	\$27,773	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	98.67%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$2,818,564	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$827	\$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:	\$1,918,117	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$999,812	\$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:	\$126,273	\$8,808,233	\$2,603,619
Per Capita Debt:	\$37	\$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:	\$3,232,663	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$949	\$1,513	\$1,164
Revenue Collected During FY 12:	\$811,635	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$826,775	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$238	\$460	\$317
Per Capita Expenditures:	\$243	\$423	\$299
Operating Income (loss):	-\$15,140	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	389.17%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,217,523	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$944	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Gifford Village**

Unit Code: 010/035/32 County: CHAMPAIGN

Fiscal Year End: 3/31/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$715,350

Equalized Assessed Valuation: \$12,733,690

Population: 1,226

Employees:

    Full Time: 5

    Part Time: 8

    Salaries Paid: \$155,934

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$289,642	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$236	\$566	\$402
Revenue Collected During FY 12:	\$323,614	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$257,598	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$264	\$772	\$584
Per Capita Expenditures:	\$210	\$749	\$586
Revenues over (under) Expenditures:	\$66,016	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	148.55%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$382,658	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$312	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$382,658	\$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:	\$	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$489,318	\$8,808,233	\$2,603,619
Per Capita Debt:	\$399	\$1,349	\$648
General Obligation Debt over EAV:	3.84%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$937,075	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$764	\$1,513	\$1,164
Revenue Collected During FY 12:	\$235,305	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$268,798	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$192	\$460	\$317
Per Capita Expenditures:	\$219	\$423	\$299
Operating Income (loss):	-\$33,493	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	326.11%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$876,582	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$715	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

<b>Unit Name:</b>	Gilberts Village		
<b>Unit Code:</b>	045/050/32	<b>County:</b>	KANE
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,019,124		
<b>Equalized Assessed Valuation:</b>	\$202,646,716		
<b>Population:</b>	6,879		
<b>Employees:</b>			
	<b>Full Time:</b>	19	
	<b>Part Time:</b>	13	
	<b>Salaries Paid:</b>	\$1,434,559	

<b>Blended Component Units</b>	
Number Submitted =	1
Police Pension	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$2,692,291	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$391	\$566	\$402
Revenue Collected During FY 12:	\$3,643,396	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$3,145,674	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$530	\$772	\$584
Per Capita Expenditures:	\$457	\$749	\$586
Revenues over (under) Expenditures:	\$497,722	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	87.71%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$2,758,967	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$401	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$2,625,289	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$88,641	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$3,093,599	\$8,808,233	\$2,603,619
Per Capita Debt:	\$450	\$1,349	\$648
General Obligation Debt over EAV:	1.13%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$21,435,009	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3.116	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,206,440	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,464,386	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$175	\$460	\$317
Per Capita Expenditures:	\$213	\$423	\$299
Operating Income (loss):	-\$257,946	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	1446.14%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$21,177,063	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3.079	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

<b>Unit Name:</b>	Gillespie City		
<b>Unit Code:</b>	056/050/30	<b>County:</b>	MACOUPIN
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,878,505		
<b>Equalized Assessed Valuation:</b>	\$26,853,467		
<b>Population:</b>	3,319		
<b>Employees:</b>			
	<b>Full Time:</b>		24
	<b>Part Time:</b>		35
	<b>Salaries Paid:</b>		\$764,069

<b>Blended Component Units</b>	
Number Submitted =	1
Library	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$557,701	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$168	\$566	\$402
Revenue Collected During FY 12:	\$1,686,735	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,438,612	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$508	\$772	\$584
Per Capita Expenditures:	\$433	\$749	\$586
Revenues over (under) Expenditures:	\$248,123	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	44.77%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$644,123	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$194	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$681,796	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$37,673	\$634,634	\$583,284



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$2,485,931	\$8,808,233	\$2,603,619
Per Capita Debt:	\$749	\$1,349	\$648
General Obligation Debt over EAV:	9.26%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$5,599,288	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,687	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,422,279	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,234,306	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$429	\$460	\$317
Per Capita Expenditures:	\$372	\$423	\$299
Operating Income (loss):	\$187,973	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	481.97%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$5,948,962	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,792	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

Unit Name: **Gilman City**

Unit Code: **038/055/30** County: **IROQUOIS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,050,100**

Equalized Assessed Valuation: **\$25,118,678**

Population: **1,814**

Employees:

    Full Time: **3**

    Part Time: **10**

    Salaries Paid: **\$190,830**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$878,555	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$484	\$566	\$402
Revenue Collected During FY 12:	\$1,539,725	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,316,464	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$849	\$772	\$584
Per Capita Expenditures:	\$726	\$749	\$586
Revenues over (under) Expenditures:	\$223,261	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	63.16%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$831,488	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$458	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$58,403	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$773,085	\$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:	\$1,815,268	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,001	\$1,349	\$648
General Obligation Debt over EAV:	4.94%	2.33%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$461,691	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$255	\$1,513	\$1,164
Revenue Collected During FY 12:	\$422,277	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$442,146	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$233	\$460	\$317
Per Capita Expenditures:	\$244	\$423	\$299
Operating Income (loss):	-\$19,869	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	161.67%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$714,822	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$394	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Girard City**

Unit Code: **056/055/30** County: **MACOUPIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,500,000**

Equalized Assessed Valuation: **\$18,229,872**

Population: **2,245**

Employees:

    Full Time: **11**

    Part Time: **27**

    Salaries Paid: **\$505,898**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$403,125	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$180	\$566	\$402
Revenue Collected During FY 12:	\$716,551	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$812,678	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$319	\$772	\$584
Per Capita Expenditures:	\$362	\$749	\$586
Revenues over (under) Expenditures:	-\$96,127	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	39.34%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$319,713	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$142	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$302,093	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$58,354	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$993,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$442	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$1,602,771	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$714	\$1,513	\$1,164
Revenue Collected During FY 12:	\$790,190	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$799,877	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$352	\$460	\$317
Per Capita Expenditures:	\$356	\$423	\$299
Operating Income (loss):	-\$9,687	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	197.58%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,580,369	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$704	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Gladstone Village

Unit Code: 036/015/32 County: HENDERSON

Fiscal Year End: 4/30/2012

Accounting Method: Combination

Appropriation or Budget: \$869,105

Equalized Assessed Valuation: \$2,081,981

Population: 284

Employees:

    Full Time:

    Part Time: 14

    Salaries Paid: \$25,615

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$311,855	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,098	\$728	\$463
Revenue Collected During FY 12:	\$84,529	\$260,934	\$107,898
Expenditures During FY 12:	\$107,701	\$254,752	\$102,905
Per Capita Revenue:	\$298	\$601	\$276
Per Capita Expenditures:	\$379	\$624	\$279
Revenues over (under) Expenditures:	-\$23,172	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	268.04%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$288,683	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,016	\$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:	\$170,241	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$118,442	\$60,117	\$83,058



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$385,000	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$354,221	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.247	\$2,029	\$834
Revenue Collected During FY 12:	\$61.267	\$233,937	\$85,629
Expenditures During FY 12:	\$63.815	\$223,379	\$95,182
Per Capita Revenue:	\$216	\$570	\$228
Per Capita Expenditures:	\$225	\$558	\$237
Operating Income (loss):	-\$2.548	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	551.08%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$351.673	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.238	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

Unit Name: **Glasford Village**

Unit Code: **072/040/32** County: **PEORIA**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$837,000**

Equalized Assessed Valuation: **\$10,883,320**

Population: **1,022**

Employees:

    Full Time: **3**

    Part Time: **18**

    Salaries Paid: **\$82,045**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$139,671	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$137	\$566	\$402
Revenue Collected During FY 12:	\$311,708	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$444,567	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$305	\$772	\$584
Per Capita Expenditures:	\$435	\$749	\$586
Revenues over (under) Expenditures:	-\$132,859	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	33.12%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$147,262	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$144	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$147,262	\$634,634	\$583,284



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$914,740	\$8,808,233	\$2,603,619
Per Capita Debt:	\$895	\$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:	\$1,448,760	\$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:	\$428,628	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$392,057	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$419	\$460	\$317
Per Capita Expenditures:	\$384	\$423	\$299
Operating Income (loss):	\$36,571	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	381.41%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,495,331	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,463	\$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:	\$40,836	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$233	\$728	\$463
Revenue Collected During FY 12:	\$33,452	\$260,934	\$107,898
Expenditures During FY 12:	\$31,804	\$254,752	\$102,905
Per Capita Revenue:	\$191	\$601	\$276
Per Capita Expenditures:	\$182	\$624	\$279
Revenues over (under) Expenditures:	\$1,648	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	133.58%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$42,484	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$243	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$43,848	\$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: **Glen Carbon Village**

Unit Code: **057/040/32** County: **MADISON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,587,584**

Equalized Assessed Valuation: **\$314,926,458**

Population: **12,934**

Employees:

    Full Time: **80**

    Part Time: **38**

    Salaries Paid: **\$3,779,125**

**Blended Component Units**

(Empty box for Blended Component Units)

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$6,664,846	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$515	\$566	\$402
Revenue Collected During FY 12:	\$8,429,154	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$7,624,236	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$652	\$772	\$584
Per Capita Expenditures:	\$589	\$749	\$586
Revenues over (under) Expenditures:	\$804,918	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	99.48%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$7,584,852	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$586	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,700,548	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$7,016,937	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$11,950,925	\$8,808,233	\$2,603,619
Per Capita Debt:	\$924	\$1,349	\$648
General Obligation Debt over EAV:	2.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$19,675,762	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,521	\$1,513	\$1,164
Revenue Collected During FY 12:	\$5,031,518	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,112,596	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$389	\$460	\$317
Per Capita Expenditures:	\$318	\$423	\$299
Operating Income (loss):	\$918,922	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	498.09%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$20,484,484	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,584	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$6,213,209	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$225	\$436	\$373
Revenue Collected During FY 12:	\$17,032,039	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$15,121,500	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$616	\$988	\$993
Per Capita Expenditures:	\$547	\$935	\$889
Revenues over (under) Expenditures:	\$1,910,539	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	43.23%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$6,536,809	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$236	\$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:	\$504,021	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	\$16,141,383	\$3,517,216	\$9,368,075



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$9,877,526	\$80,578,596	\$52,611,262
Per Capita Debt:	\$357	\$1,468	\$1,267
General Obligation Debt over EAV:	0.67%	4.49%	3.46%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$80,403,107	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$2,908	\$1,280	\$1,048
Revenue Collected During FY 12:	\$16,606,166	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$14,722,790	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$601	\$366	\$269
Per Capita Expenditures:	\$533	\$355	\$263
Operating Income (loss):	\$1,883,376	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	558.91%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$82,286,483	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$2,976	\$1,297	\$1,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

<b>Unit Name:</b>	Glencoe Village		
<b>Unit Code:</b>	016/205/32	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	2/28/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$30,488,473		
<b>Equalized Assessed Valuation:</b>	\$1,046,542,615		
<b>Population:</b>	8,723		
<b>Employees:</b>			
	<b>Full Time:</b>	97	
	<b>Part Time:</b>	27	
	<b>Salaries Paid:</b>	\$9,374,863	

**Blended Component Units**

Number Submitted = 2  
Firefighter's Pension  
Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$5,497,551	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$630	\$566	\$402
Revenue Collected During FY 12:	\$16,356,010	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$16,641,797	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,875	\$772	\$584
Per Capita Expenditures:	\$1,908	\$749	\$586
Revenues over (under) Expenditures:	-\$285,787	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	31.32%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$5,211,764	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$597	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,205,651	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$3,620,966	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$8,225,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$943	\$1,349	\$648
General Obligation Debt over EAV:	0.79%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$2,970,952	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$341	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,591,816	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$3,103,112	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$412	\$460	\$317
Per Capita Expenditures:	\$356	\$423	\$299
Operating Income (loss):	\$488,704	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	111.49%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,459,656	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$397	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:	Glendale Heights Village		
Unit Code:	022/050/32	County:	DUPAGE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$75,654,856		
Equalized Assessed Valuation:	\$2,361,227,374		
Population:	33,846		
Employees:			
Full Time:			197
Part Time:			30
Salaries Paid:			\$15,607,229

Blended Component Units
Number Submitted = 1
Police Pension Employees Retirement System

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$24,285,353	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$718	\$436	\$373
Revenue Collected During FY 12:	\$27,191,630	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$27,061,289	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$803	\$988	\$993
Per Capita Expenditures:	\$800	\$935	\$889
Revenues over (under) Expenditures:	\$130,341	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	78.02%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$21,112,966	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$624	\$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:	\$6,408,725	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	\$17,531,404	\$3,517,216	\$9,368,075



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$55,258,232	\$80,578,596	\$52,611,262
Per Capita Debt:	\$1,633	\$1,468	\$1,267
General Obligation Debt over EAV:	2.10%	4.49%	3.46%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$41,687,896	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$1,232	\$1,280	\$1,048
Revenue Collected During FY 12:	\$10,251,252	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$9,978,453	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$303	\$366	\$269
Per Capita Expenditures:	\$295	\$355	\$263
Operating Income (loss):	\$272,799	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	432.16%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$43,123,374	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$1,274	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Glenview Village		
Unit Code:	016/210/32	County:	COOK
Fiscal Year End:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$157,509,416		
Equalized Assessed Valuation:	\$2,448,167,001		
Population:	44,692		
Employees:			
Full Time:	273		
Part Time:	68		
Salaries Paid:	\$31,826,444		

Blended Component Units

--	--	--	--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$35,100,637	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$785	\$436	\$373
Revenue Collected During FY 12:	\$83,715,290	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$83,968,629	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$1,873	\$988	\$993
Per Capita Expenditures:	\$1,879	\$935	\$889
Revenues over (under) Expenditures:	-\$253,339	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	36.08%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$30,296,665	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$678	\$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:	\$45,978,154	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	\$42,720,345	\$3,517,216	\$9,368,075



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$93,613,854	\$80,578,596	\$52,611,262
Per Capita Debt:	\$2,095	\$1,468	\$1,267
General Obligation Debt over EAV:	3.77%	4.49%	3.46%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$60,940,216	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$1,364	\$1,280	\$1,048
Revenue Collected During FY 12:	\$24,751,524	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$21,057,743	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$554	\$366	\$269
Per Capita Expenditures:	\$471	\$355	\$263
Operating Income (loss):	\$3,693,781	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	303.01%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$63,806,981	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$1,428	\$1,297	\$1,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:	Glenwood Village	
Unit Code:	016/215/32	County: COOK
Fiscal Year End:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$25,431,268	
Equalized Assessed Valuation:	\$118,830,927	
Population:	8,969	
Employees:		
Full Time:		52
Part Time:		77
Salaries Paid:		\$4,122,714

<b>Blended Component Units</b>

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$7,084,367	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$790	\$566	\$402
Revenue Collected During FY 12:	\$10,123,877	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$11,457,175	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,129	\$772	\$584
Per Capita Expenditures:	\$1,277	\$749	\$586
Revenues over (under) Expenditures:	-\$1,333,298	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	50.34%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$5,767,609	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$643	\$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:	\$4,066,788	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$1,967,840	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$18,365,349	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,048	\$1,349	\$648
General Obligation Debt over EAV:	13.48%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$12,346,495	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,377	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,553,964	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,065,912	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$396	\$460	\$317
Per Capita Expenditures:	\$453	\$423	\$299
Operating Income (loss):	-\$511,948	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	327.06%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$13,297,834	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,483	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Godfrey Village	
Unit Code:	057/043/32	County: MADISON
Fiscal Year End:	3/31/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$9,893,700	
Equalized Assessed Valuation:	\$332,173,305	
Population:	16,581	
Employees:		
Full Time:		22
Part Time:		123
Salaries Paid:		\$1,095,469

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$6,224,414	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$375	\$566	\$402
Revenue Collected During FY 12:	\$5,706,142	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$5,025,878	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$344	\$772	\$584
Per Capita Expenditures:	\$303	\$749	\$586
Revenues over (under) Expenditures:	\$680,264	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	138.33%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$6,952,072	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$419	\$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:	\$1,388,027	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$7,202,307	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$3,307,692	\$8,808,233	\$2,603,619
Per Capita Debt:	\$199	\$1,349	\$648
General Obligation Debt over EAV:	0.25%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$13,342,310	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$805	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,343,744	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,676,344	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$141	\$460	\$317
Per Capita Expenditures:	\$101	\$423	\$299
Operating Income (loss):	\$667,400	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	835.73%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$14,009,710	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$845	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Godley Village**

Unit Code: **099/050/32** County: **WILL**

Fiscal Year End: **6/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$120,733**

Equalized Assessed Valuation: **\$6,618,168**

Population: **601**

Employees:

    Full Time: **2**

    Part Time: **1**

    Salaries Paid: **\$46,741**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$73,981	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$123	\$728	\$463
Revenue Collected During FY 12:	\$134,085	\$260,934	\$107,898
Expenditures During FY 12:	\$130,980	\$254,752	\$102,905
Per Capita Revenue:	\$223	\$601	\$276
Per Capita Expenditures:	\$218	\$624	\$279
Revenues over (under) Expenditures:	\$3,105	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	58.85%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$77,086	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$128	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$43,077	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$34,009	\$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: **Golconda City**

Unit Code: **076/015/30** County: **POPE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,068,500**

Equalized Assessed Valuation: **\$5,431,508**

Population: **668**

Employees:

    Full Time: **7**

    Part Time: **11**

    Salaries Paid: **\$143,119**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$1,770,541	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$2,651	\$728	\$463
Revenue Collected During FY 12:	\$388,274	\$260,934	\$107,898
Expenditures During FY 12:	\$328,659	\$254,752	\$102,905
Per Capita Revenue:	\$581	\$601	\$276
Per Capita Expenditures:	\$492	\$624	\$279
Revenues over (under) Expenditures:	\$59,615	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	540.26%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$1,775,620	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$2,658	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$103,323	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$619,134	\$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:	\$165,669	\$426,494	\$42,600
Per Capita Debt:	\$248	\$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:	\$1,246,573	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,866	\$2,029	\$834
Revenue Collected During FY 12:	\$302,008	\$233,937	\$85,629
Expenditures During FY 12:	\$353,619	\$223,379	\$95,182
Per Capita Revenue:	\$452	\$570	\$228
Per Capita Expenditures:	\$529	\$558	\$237
Operating Income (loss):	-\$51,611	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	350.08%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,237,953	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,853	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Golden Village**

Unit Code: 001/030/32 County: ADAMS

Fiscal Year End: 4/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$192,845

Equalized Assessed Valuation: \$5,389,615

Population: 650

Employees:

    Full Time: 1

    Part Time: 12

    Salaries Paid: \$52,307

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$170,980	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$263	\$728	\$463
Revenue Collected During FY 12:	\$127,574	\$260,934	\$107,898
Expenditures During FY 12:	\$127,666	\$254,752	\$102,905
Per Capita Revenue:	\$196	\$601	\$276
Per Capita Expenditures:	\$196	\$624	\$279
Revenues over (under) Expenditures:	-\$92	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	133.86%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$170,888	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$263	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$8,081	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$162,807	\$60,117	\$83,058



**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:	\$736,296	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.133	\$2,029	\$834
Revenue Collected During FY 12:	\$117,805	\$233,937	\$85,629
Expenditures During FY 12:	\$115,890	\$223,379	\$95,182
Per Capita Revenue:	\$181	\$570	\$228
Per Capita Expenditures:	\$178	\$558	\$237
Operating Income (loss):	\$1,915	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	636.99%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$738,211	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.136	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Golden Gate Village**

Unit Code: **096/020/32** County: **WAYNE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$17,500**

Equalized Assessed Valuation: **\$971,525**

Population: **100**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$22,106	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$221	\$728	\$463
Revenue Collected During FY 12:	\$16,604	\$260,934	\$107,898
Expenditures During FY 12:	\$17,011	\$254,752	\$102,905
Per Capita Revenue:	\$166	\$601	\$276
Per Capita Expenditures:	\$170	\$624	\$279
Revenues over (under) Expenditures:	-\$407	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	127.56%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$21,699	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$217	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$4,178	\$2,891	\$
Total Unreserved Funds:	\$17,521	\$27,774	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Golf Village**

Unit Code: **016/220/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,212,637**

Equalized Assessed Valuation: **\$38,409,940**

Population: **500**

Employees:

    Full Time: **2**

    Part Time: **13**

    Salaries Paid: **\$225,290**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$167,421	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$335	\$728	\$463
Revenue Collected During FY 12:	\$718,348	\$260,934	\$107,898
Expenditures During FY 12:	\$659,940	\$254,752	\$102,905
Per Capita Revenue:	\$1,437	\$601	\$276
Per Capita Expenditures:	\$1,320	\$624	\$279
Revenues over (under) Expenditures:	\$58,408	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	34.46%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$227,395	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$455	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$171,655	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$221,026	\$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:	\$2,465,000	\$426,494	\$42,600
Per Capita Debt:	\$4,930	\$1,050	\$98
General Obligation Debt over EAV:	6.42%	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$105,466	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$211	\$2,029	\$834
Revenue Collected During FY 12:	\$137,029	\$233,937	\$85,629
Expenditures During FY 12:	\$132,955	\$223,379	\$95,182
Per Capita Revenue:	\$274	\$570	\$228
Per Capita Expenditures:	\$266	\$558	\$237
Operating Income (loss):	\$4,074	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	82.39%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$109,540	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$219	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Good Hope Village		
<b>Unit Code:</b>	062/030/32	<b>County:</b>	MCDONOUGH
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$270,905		
<b>Equalized Assessed Valuation:</b>	\$2,784,419		
<b>Population:</b>	416		
<b>Employees:</b>			
	<b>Full Time:</b>		1
	<b>Part Time:</b>		2
	<b>Salaries Paid:</b>		\$53,819

**Blended Component Units**

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**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$347,904	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$836	\$728	\$463
Revenue Collected During FY 12:	\$110,383	\$260,934	\$107,898
Expenditures During FY 12:	\$178,647	\$254,752	\$102,905
Per Capita Revenue:	\$265	\$601	\$276
Per Capita Expenditures:	\$429	\$624	\$279
Revenues over (under) Expenditures:	-\$68,264	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	156.53%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$279,640	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$672	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$279,640	\$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:	\$321.144	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$772	\$2,029	\$834
Revenue Collected During FY 12:	\$149.809	\$233,937	\$85,629
Expenditures During FY 12:	\$152.316	\$223,379	\$95,182
Per Capita Revenue:	\$360	\$570	\$228
Per Capita Expenditures:	\$366	\$558	\$237
Operating Income (loss):	-\$2.507	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	209.19%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$318.637	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$766	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Goodfield Village**

Unit Code: 102/035/32 County: WOODFORD

Fiscal Year End: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,707,463

Equalized Assessed Valuation: \$19,135,953

Population: 860

Employees:

    Full Time: 2

    Part Time: 10

    Salaries Paid: \$169,066

Blended Component Units

(Empty box 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:	\$1,749,527	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$2,034	\$728	\$463
Revenue Collected During FY 12:	\$717,565	\$260,934	\$107,898
Expenditures During FY 12:	\$586,559	\$254,752	\$102,905
Per Capita Revenue:	\$834	\$601	\$276
Per Capita Expenditures:	\$682	\$624	\$279
Revenues over (under) Expenditures:	\$131,006	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	306.48%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$1,797,695	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$2,090	\$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:	\$267,290	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$721,484	\$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:	\$1,440,000	\$426,494	\$42,600
Per Capita Debt:	\$1,674	\$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:	\$1,103,918	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.284	\$2,029	\$834
Revenue Collected During FY 12:	\$321,372	\$233,937	\$85,629
Expenditures During FY 12:	\$402,264	\$223,379	\$95,182
Per Capita Revenue:	\$374	\$570	\$228
Per Capita Expenditures:	\$468	\$558	\$237
Operating Income (loss):	-\$80,892	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	274.91%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,105,864	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.286	\$2,116	\$901



# FISCAL YEAR 2012

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Goreville Village		
<b>Unit Code:</b>	044/025/32	<b>County:</b>	JOHNSON
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,027,600		
<b>Equalized Assessed Valuation:</b>	\$7,305,590		
<b>Population:</b>	968		
<b>Employees:</b>			
	<b>Full Time:</b>		4
	<b>Part Time:</b>		8
	<b>Salaries Paid:</b>		\$188,399

#### Blended Component Units


#### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$248,365	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$257	\$728	\$463
Revenue Collected During FY 12:	\$572,941	\$260,934	\$107,898
Expenditures During FY 12:	\$469,141	\$254,752	\$102,905
Per Capita Revenue:	\$592	\$601	\$276
Per Capita Expenditures:	\$485	\$624	\$279
Revenues over (under) Expenditures:	\$103,800	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	75.07%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$352,165	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$364	\$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:	\$125,202	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$226,963	\$60,117	\$83,058



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$121,972	\$426,494	\$42,600
Per Capita Debt:	\$126	\$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:	\$297,436	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$307	\$2,029	\$834
Revenue Collected During FY 12:	\$291,563	\$233,937	\$85,629
Expenditures During FY 12:	\$338,715	\$223,379	\$95,182
Per Capita Revenue:	\$301	\$570	\$228
Per Capita Expenditures:	\$350	\$558	\$237
Operating Income (loss):	-\$47,152	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	73.89%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$250,285	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$259	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Gorham Village**

Unit Code: **039/040/32** County: **JACKSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$87,094**

Equalized Assessed Valuation: **\$1,089,586**

Population: **256**

Employees:

    Full Time: **1**

    Part Time: **15**

    Salaries Paid: **\$50,325**

**Blended Component Units**

Number Submitted = 1

Sanitary District

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$79,754	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$312	\$728	\$463
Revenue Collected During FY 12:	\$180,076	\$260,934	\$107,898
Expenditures During FY 12:	\$209,500	\$254,752	\$102,905
Per Capita Revenue:	\$703	\$601	\$276
Per Capita Expenditures:	\$818	\$624	\$279
Revenues over (under) Expenditures:	-\$29,424	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	28.54%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$59,791	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$234	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$24,027	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$35,764	\$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:	\$359,753	\$426,494	\$42,600
Per Capita Debt:	\$1,405	\$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:	\$1,567,934	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$6.125	\$2,029	\$834
Revenue Collected During FY 12:	\$183,940	\$233,937	\$85,629
Expenditures During FY 12:	\$292,659	\$223,379	\$95,182
Per Capita Revenue:	\$719	\$570	\$228
Per Capita Expenditures:	\$1.143	\$558	\$237
Operating Income (loss):	-\$108,719	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	495.37%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,449,754	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$5.663	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Grafton City**

Unit Code: **042/025/30** County: **JERSEY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,976,037**

Equalized Assessed Valuation: **\$23,967,448**

Population: **672**

Employees:

    Full Time: **5**

    Part Time: **14**

    Salaries Paid: **\$346,492**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$394,530	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$587	\$728	\$463
Revenue Collected During FY 12:	\$1,525,474	\$260,934	\$107,898
Expenditures During FY 12:	\$1,318,330	\$254,752	\$102,905
Per Capita Revenue:	\$2,270	\$601	\$276
Per Capita Expenditures:	\$1,962	\$624	\$279
Revenues over (under) Expenditures:	\$207,144	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	14.30%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$188,492	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$280	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$117,947	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$72,243	\$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:	\$2,436,492	\$426,494	\$42,600
Per Capita Debt:	\$3,626	\$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:	\$5,487,204	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$8.165	\$2,029	\$834
Revenue Collected During FY 12:	\$356,878	\$233,937	\$85,629
Expenditures During FY 12:	\$715,558	\$223,379	\$95,182
Per Capita Revenue:	\$531	\$570	\$228
Per Capita Expenditures:	\$1.065	\$558	\$237
Operating Income (loss):	-\$358,680	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	774.46%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$5,541,706	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$8.247	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Grand Ridge Village**

Unit Code: **050/025/32** County: **LASALLE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,016,945**

Equalized Assessed Valuation: **\$8,121,627**

Population: **560**

Employees:

    Full Time:

    Part Time: **15**

    Salaries Paid: **\$45,926**

**Blended Component Units**

Number Submitted = 1  
Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$793,084	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,416	\$728	\$463
Revenue Collected During FY 12:	\$199,899	\$260,934	\$107,898
Expenditures During FY 12:	\$312,125	\$254,752	\$102,905
Per Capita Revenue:	\$357	\$601	\$276
Per Capita Expenditures:	\$557	\$624	\$279
Revenues over (under) Expenditures:	-\$112,226	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	206.92%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$645,858	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,153	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$4,492	\$2,891	\$
Total Unreserved Funds:	\$641,366	\$27,774	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$647,693	\$426,494	\$42,600
Per Capita Debt:	\$1,157	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	-\$14,914	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	-\$27	\$2,029	\$834
Revenue Collected During FY 12:	\$322,323	\$233,937	\$85,629
Expenditures During FY 12:	\$144,310	\$223,379	\$95,182
Per Capita Revenue:	\$576	\$570	\$228
Per Capita Expenditures:	\$258	\$558	\$237
Operating Income (loss):	\$178,013	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	368.42%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$531,662	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$949	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$65,459	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$93	\$728	\$463
Revenue Collected During FY 12:	\$326,466	\$260,934	\$107,898
Expenditures During FY 12:	\$227,789	\$254,752	\$102,905
Per Capita Revenue:	\$462	\$601	\$276
Per Capita Expenditures:	\$322	\$624	\$279
Revenues over (under) Expenditures:	\$98,677	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	22.44%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$51,121	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$72	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$44,662	\$86,057	\$19,431
Total Unrestricted Net Assets:	-\$14,641	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$46,256	\$426,494	\$42,600
Per Capita Debt:	\$65	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$258,079	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$365	\$2,029	\$834
Revenue Collected During FY 12:	\$296,376	\$233,937	\$85,629
Expenditures During FY 12:	\$354,656	\$223,379	\$95,182
Per Capita Revenue:	\$419	\$570	\$228
Per Capita Expenditures:	\$502	\$558	\$237
Operating Income (loss):	-\$58,280	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	88.20%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$312,814	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$442	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Grandview Village**

Unit Code: **083/050/32** County: **SANGAMON**

Fiscal Year End: **5/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,091,150**

Equalized Assessed Valuation: **\$10,409,063**

Population: **1,000**

Employees:

    Full Time: **5**

    Part Time: **15**

    Salaries Paid: **\$259,874**

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$295,438	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$295	\$728	\$463
Revenue Collected During FY 12:	\$443,666	\$260,934	\$107,898
Expenditures During FY 12:	\$463,233	\$254,752	\$102,905
Per Capita Revenue:	\$444	\$601	\$276
Per Capita Expenditures:	\$463	\$624	\$279
Revenues over (under) Expenditures:	-\$19,567	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	53.51%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$247,874	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$248	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$131,306	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$185,399	\$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:	\$216,458	\$426,494	\$42,600
Per Capita Debt:	\$216	\$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:	\$281,838	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$282	\$2,029	\$834
Revenue Collected During FY 12:	\$450,644	\$233,937	\$85,629
Expenditures During FY 12:	\$463,434	\$223,379	\$95,182
Per Capita Revenue:	\$451	\$570	\$228
Per Capita Expenditures:	\$463	\$558	\$237
Operating Income (loss):	-\$12,790	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	64.10%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$297,045	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$297	\$2,116	\$901



MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$11,942,946	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$400	\$436	\$373
Revenue Collected During FY 12:	\$34,966,529	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$38,807,748	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$1,171	\$988	\$993
Per Capita Expenditures:	\$1,300	\$935	\$889
Revenues over (under) Expenditures:	-\$3,841,219	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	20.29%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$7,873,350	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$264	\$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:	\$8,732,016	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	-\$22,903,398	\$3,517,216	\$9,368,075



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$49,724,702	\$80,578,596	\$52,611,262
Per Capita Debt:	\$1,666	\$1,468	\$1,267
General Obligation Debt over EAV:	0.00%	4.49%	3.46%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$17,099,577	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$573	\$1,280	\$1,048
Revenue Collected During FY 12:	\$5,936,885	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$6,416,193	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$199	\$366	\$269
Per Capita Expenditures:	\$215	\$355	\$263
Operating Income (loss):	-\$479,308	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	259.04%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$16,620,269	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$557	\$1,297	\$1,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Grant Park Village**

Unit Code: **046/045/32** County: **KANKAKEE**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$1,089,734**

Equalized Assessed Valuation: **\$27,174,817**

Population: **1,331**

Employees:

    Full Time: **8**

    Part Time: **10**

    Salaries Paid: **\$302,671**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$473,587	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$356	\$566	\$402
Revenue Collected During FY 12:	\$1,083,614	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$730,194	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$814	\$772	\$584
Per Capita Expenditures:	\$549	\$749	\$586
Revenues over (under) Expenditures:	\$353,420	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	113.26%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$827,007	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$621	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$613,824	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$67,302	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$226,214	\$8,808,233	\$2,603,619
Per Capita Debt:	\$170	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$831,122	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$624	\$1,513	\$1,164
Revenue Collected During FY 12:	\$140,232	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$131,102	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$105	\$460	\$317
Per Capita Expenditures:	\$98	\$423	\$299
Operating Income (loss):	\$9,130	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	640.91%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$840,252	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$631	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Grantfork Village**

Unit Code: **057/050/32** County: **MADISON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$757,370**

Equalized Assessed Valuation: **\$4,526,100**

Population: **254**

Employees:

    Full Time: **1**

    Part Time: **6**

    Salaries Paid: **\$63,102**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$59,718	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$235	\$728	\$463
Revenue Collected During FY 12:	\$105,320	\$260,934	\$107,898
Expenditures During FY 12:	\$176,154	\$254,752	\$102,905
Per Capita Revenue:	\$415	\$601	\$276
Per Capita Expenditures:	\$694	\$624	\$279
Revenues over (under) Expenditures:	-\$70,834	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	31.78%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$55,984	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$220	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$14,129	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$37,310	\$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:	\$1,803,366	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$7.100	\$2,029	\$834
Revenue Collected During FY 12:	\$508,363	\$233,937	\$85,629
Expenditures During FY 12:	\$394,148	\$223,379	\$95,182
Per Capita Revenue:	\$2.001	\$570	\$228
Per Capita Expenditures:	\$1.552	\$558	\$237
Operating Income (loss):	\$114,215	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	469.49%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,850,481	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$7.285	\$2,116	\$901



# FISCAL YEAR 2012

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Granville Village
<b>Unit Code:</b>	078/010/32
<b>County:</b>	PUTNAM
<b>Fiscal Year End:</b>	4/30/2012
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$1,065,051
<b>Equalized Assessed Valuation:</b>	\$17,819,213
<b>Population:</b>	1,427
<b>Employees:</b>	
<b>Full Time:</b>	4
<b>Part Time:</b>	26
<b>Salaries Paid:</b>	\$261,137

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$243,530	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$171	\$566	\$402
Revenue Collected During FY 12:	\$1,003,584	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$836,154	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$703	\$772	\$584
Per Capita Expenditures:	\$586	\$749	\$586
Revenues over (under) Expenditures:	\$167,430	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	51.66%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$431,957	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$303	\$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:	\$333,216	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$88,407	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$1,016,400	\$8,808,233	\$2,603,619
Per Capita Debt:	\$712	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$2,018,044	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,414	\$1,513	\$1,164
Revenue Collected During FY 12:	\$517,462	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$432,015	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$363	\$460	\$317
Per Capita Expenditures:	\$303	\$423	\$299
Operating Income (loss):	\$85,447	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	482.04%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,082,494	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,459	\$1,565	\$1,177



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

# FISCAL YEAR 2012

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Grayslake Village		
Unit Code:	049/030/32	County:	LAKE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$53,901,426		
Equalized Assessed Valuation:	\$599,481,239		
Population:	20,957		
Employees:			
Full Time:	55		
Part Time:	112		
Salaries Paid:	\$5,614,976		

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$7,096,638	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$339	\$566	\$402
Revenue Collected During FY 12:	\$9,462,060	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$8,273,377	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$451	\$772	\$584
Per Capita Expenditures:	\$395	\$749	\$586
Revenues over (under) Expenditures:	\$1,188,683	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	100.41%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$8,307,071	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$396	\$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:	\$418,174	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$17,641,533	\$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:	\$45,158,493	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,155	\$1,513	\$1,164
Revenue Collected During FY 12:	\$8,947,320	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$7,502,929	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$427	\$460	\$317
Per Capita Expenditures:	\$358	\$423	\$299
Operating Income (loss):	\$1,444,391	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	619.84%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$46,506,134	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,219	\$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:	\$4,103,124	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$2,463	\$566	\$402
Revenue Collected During FY 12:	\$1,079,025	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,036,358	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$648	\$772	\$584
Per Capita Expenditures:	\$622	\$749	\$586
Revenues over (under) Expenditures:	\$42,667	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	360.33%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$3,734,359	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$2,242	\$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:	\$460,013	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$265,837	\$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:	\$5,499,796	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3.301	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,656,634	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,574,000	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$994	\$460	\$317
Per Capita Expenditures:	\$945	\$423	\$299
Operating Income (loss):	\$82,634	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	360.07%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$5,667,430	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3.402	\$1,565	\$1,177



STATE OF ILLINOIS  
 COMPTROLLER  
 JUDY BAAR TOPINKA

# FISCAL YEAR 2012

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Green Oaks Village		
Unit Code:	049/035/32	County:	LAKE
Fiscal Year End:	4/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,240,280		
Equalized Assessed Valuation:	\$273,877,913		
Population:	3,572		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$131,853		

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$4,041,347	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$1,131	\$566	\$402
Revenue Collected During FY 12:	\$1,771,412	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$2,002,790	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$496	\$772	\$584
Per Capita Expenditures:	\$561	\$749	\$586
Revenues over (under) Expenditures:	-\$231,378	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	190.23%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$3,809,969	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$1,067	\$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:	\$319,060	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$3,840,427	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$5,045,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,412	\$1,349	\$648
General Obligation Debt over EAV:	1.03%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$3,344,289	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$936	\$1,513	\$1,164
Revenue Collected During FY 12:	\$618,465	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$437,271	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$173	\$460	\$317
Per Capita Expenditures:	\$122	\$423	\$299
Operating Income (loss):	\$181,194	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	806.25%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,525,483	\$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:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$170,062	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$244	\$728	\$463
Revenue Collected During FY 12:	\$189,263	\$260,934	\$107,898
Expenditures During FY 12:	\$201,310	\$254,752	\$102,905
Per Capita Revenue:	\$272	\$601	\$276
Per Capita Expenditures:	\$289	\$624	\$279
Revenues over (under) Expenditures:	-\$12,047	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	79.98%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$161,015	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$231	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$31,559	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$129,456	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$270,035	\$426,494	\$42,600
Per Capita Debt:	\$388	\$1,050	\$98
General Obligation Debt over EAV:	1.84%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$1,137,170	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,634	\$2,029	\$834
Revenue Collected During FY 12:	\$141,765	\$233,937	\$85,629
Expenditures During FY 12:	\$151,056	\$223,379	\$95,182
Per Capita Revenue:	\$204	\$570	\$228
Per Capita Expenditures:	\$217	\$558	\$237
Operating Income (loss):	-\$9,291	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	746.66%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,127,879	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,621	\$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:	\$869,538	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$815	\$566	\$402
Revenue Collected During FY 12:	\$542,019	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$633,364	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$508	\$772	\$584
Per Capita Expenditures:	\$594	\$749	\$586
Revenues over (under) Expenditures:	-\$91,345	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	125.08%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$792,229	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$742	\$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:	\$220,598	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$583,284	\$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:	\$999.001	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$936	\$1,513	\$1,164
Revenue Collected During FY 12:	\$214.444	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$239.805	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$201	\$460	\$317
Per Capita Expenditures:	\$225	\$423	\$299
Operating Income (loss):	-\$25.361	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	400.16%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$959.604	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$899	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

Unit Name: **Greenup Village**

Unit Code: **018/010/32** County: **CUMBERLAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,632,250**

Equalized Assessed Valuation: **\$14,907,477**

Population: **1,513**

Employees:

    Full Time: **21**

    Part Time: **9**

    Salaries Paid: **\$518,118**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$1,109,370	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$733	\$566	\$402
Revenue Collected During FY 12:	\$792,907	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$771,066	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$524	\$772	\$584
Per Capita Expenditures:	\$510	\$749	\$586
Revenues over (under) Expenditures:	\$21,841	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	145.69%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,123,369	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$742	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$590,357	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$846,894	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$517,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$342	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$6,318,151	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$4.176	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,595,087	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,516,573	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$1.715	\$460	\$317
Per Capita Expenditures:	\$1.663	\$423	\$299
Operating Income (loss):	\$78,514	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	253.86%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,388,650	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$4.223	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$415,006	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$533	\$728	\$463
Revenue Collected During FY 12:	\$197,622	\$260,934	\$107,898
Expenditures During FY 12:	\$191,191	\$254,752	\$102,905
Per Capita Revenue:	\$254	\$601	\$276
Per Capita Expenditures:	\$246	\$624	\$279
Revenues over (under) Expenditures:	\$6,431	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	220.43%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$421,437	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$542	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$130,961	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$290,476	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$40,486	\$426,494	\$42,600
Per Capita Debt:	\$52	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$366,151	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$471	\$2,029	\$834
Revenue Collected During FY 12:	\$110,566	\$233,937	\$85,629
Expenditures During FY 12:	\$129,207	\$223,379	\$95,182
Per Capita Revenue:	\$142	\$570	\$228
Per Capita Expenditures:	\$166	\$558	\$237
Operating Income (loss):	-\$18,641	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	268.96%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$347,510	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$447	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

<b>Unit Name:</b>	Greenville City		
<b>Unit Code:</b>	003/010/30	<b>County:</b>	BOND
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$25,600,082		
<b>Equalized Assessed Valuation:</b>	\$62,851,148		
<b>Population:</b>	7,000		
<b>Employees:</b>			
<b>Full Time:</b>			43
<b>Part Time:</b>			16
<b>Salaries Paid:</b>			\$2,087,290

**Blended Component Units**

Number Submitted = 1  
Greenville Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$2,895,410	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$414	\$566	\$402
Revenue Collected During FY 12:	\$4,881,945	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$4,600,733	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$697	\$772	\$584
Per Capita Expenditures:	\$657	\$749	\$586
Revenues over (under) Expenditures:	\$281,212	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	69.44%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$3,194,891	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$456	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,907,969	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$953,966	\$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:	\$5,377,215	\$8,808,233	\$2,603,619
Per Capita Debt:	\$768	\$1,349	\$648
General Obligation Debt over EAV:	3.59%	2.33%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$12,328,527	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,761	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,618,100	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,822,587	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$517	\$460	\$317
Per Capita Expenditures:	\$403	\$423	\$299
Operating Income (loss):	\$795,513	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	464.32%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$13,105,771	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,872	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$	\$728	\$463
Revenue Collected During FY 12:	\$36,083	\$260,934	\$107,898
Expenditures During FY 12:	\$26,148	\$254,752	\$102,905
Per Capita Revenue:	\$142	\$601	\$276
Per Capita Expenditures:	\$103	\$624	\$279
Revenues over (under) Expenditures:	\$9,935	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	38.00%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$9,935	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$39	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$31,520	\$27,774	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Gridley Village**

Unit Code: **064/065/32** County: **MCLEAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$976,800**

Equalized Assessed Valuation: **\$20,051,035**

Population: **1,432**

Employees:

    Full Time: **2**

    Part Time: **26**

    Salaries Paid: **\$178,583**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$599,637	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$419	\$566	\$402
Revenue Collected During FY 12:	\$523,650	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$459,829	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$366	\$772	\$584
Per Capita Expenditures:	\$321	\$749	\$586
Revenues over (under) Expenditures:	\$63,821	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	141.44%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$650,375	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$454	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$164,123	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$486,252	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$1,020,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$712	\$1,349	\$648
General Obligation Debt over EAV:	5.09%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$1,630,990	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.139	\$1,513	\$1,164
Revenue Collected During FY 12:	\$599,656	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$491,675	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$419	\$460	\$317
Per Capita Expenditures:	\$343	\$423	\$299
Operating Income (loss):	\$107,981	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	356.34%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,752,054	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.224	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

Unit Name: **Griggsville City**

Unit Code: **075/035/30** County: **PIKE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$650,550**

Equalized Assessed Valuation: **\$6,996,730**

Population: **1,300**

Employees:

    Full Time: **5**

    Part Time: **11**

    Salaries Paid: **\$138,624**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$269,061	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$207	\$566	\$402
Revenue Collected During FY 12:	\$470,957	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$339,168	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$362	\$772	\$584
Per Capita Expenditures:	\$261	\$749	\$586
Revenues over (under) Expenditures:	\$131,789	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	73.04%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$247,722	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$191	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$104,840	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$142,882	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$229,449	\$8,808,233	\$2,603,619
Per Capita Debt:	\$176	\$1,349	\$648
General Obligation Debt over EAV:	1.64%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$2,020,858	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,555	\$1,513	\$1,164
Revenue Collected During FY 12:	\$281,501	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$320,378	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$217	\$460	\$317
Per Capita Expenditures:	\$246	\$423	\$299
Operating Income (loss):	-\$38,877	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	790.78%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,533,477	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,949	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Gulfport Village**

Unit Code: **036/020/32** County: **HENDERSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$123,425**

Equalized Assessed Valuation: **\$1,593,698**

Population: **52**

Employees:

    Full Time: **1**

    Part Time: **10**

    Salaries Paid: **\$6,312**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$253,167	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$4,869	\$728	\$463
Revenue Collected During FY 12:	\$113,240	\$260,934	\$107,898
Expenditures During FY 12:	\$85,323	\$254,752	\$102,905
Per Capita Revenue:	\$2,178	\$601	\$276
Per Capita Expenditures:	\$1,641	\$624	\$279
Revenues over (under) Expenditures:	\$27,917	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	329.44%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$281,084	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$5,405	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$281,084	\$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 Greater than 25,000

**Local Government Profile**

Unit Name:	Gurnee Village		
Unit Code:	049/040/32	County:	LAKE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$49,633,824		
Equalized Assessed Valuation:	\$1,202,575,923		
Population:	31,295		
Employees:			
Full Time:	208		
Part Time:	37		
Salaries Paid:	\$18,300,254		

**Blended Component Units**

Number Submitted = 2  
Firefighters' Pension  
Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$27,391,615	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$875	\$436	\$373
Revenue Collected During FY 12:	\$36,252,537	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$33,060,778	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$1,158	\$988	\$993
Per Capita Expenditures:	\$1,056	\$935	\$889
Revenues over (under) Expenditures:	\$3,191,759	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	84.24%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$27,851,253	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$890	\$468	\$398

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$13,605,848	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	\$18,784,773	\$3,517,216	\$9,368,075



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$17,933,678	\$80,578,596	\$52,611,262
Per Capita Debt:	\$573	\$1,468	\$1,267
General Obligation Debt over EAV:	1.34%	4.49%	3.46%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$64,539,743	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$2.062	\$1,280	\$1,048
Revenue Collected During FY 12:	\$7,419,040	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$7,523,303	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$237	\$366	\$269
Per Capita Expenditures:	\$240	\$355	\$263
Operating Income (loss):	-\$104,263	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	854.22%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$64,265,587	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$2.054	\$1,297	\$1,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

<b>Unit Name:</b>	<b>Hainesville Village</b>		
<b>Unit Code:</b>	049/045/32	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,844,366		
<b>Equalized Assessed Valuation:</b>	\$89,598,982		
<b>Population:</b>	3,611		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	16	
	<b>Salaries Paid:</b>	\$272,877	

<b>Blended Component Units</b>	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$2,813,841	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$779	\$566	\$402
Revenue Collected During FY 12:	\$1,571,118	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,292,932	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$435	\$772	\$584
Per Capita Expenditures:	\$358	\$749	\$586
Revenues over (under) Expenditures:	\$278,186	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	238.46%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$3,083,124	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$854	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$319,056	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$2,799,271	\$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:	\$644,008	\$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:	\$12,070,728	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3,343	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,088,411	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,024,560	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$301	\$460	\$317
Per Capita Expenditures:	\$284	\$423	\$299
Operating Income (loss):	\$63,851	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	1185.24%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$12,143,482	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3,363	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hamburg Village**

Unit Code: **007/020/32** County: **CALHOUN**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$46,890**

Equalized Assessed Valuation: **\$1,184,692**

Population: **140**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$3,750**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$69,676	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$498	\$728	\$463
Revenue Collected During FY 12:	\$27,509	\$260,934	\$107,898
Expenditures During FY 12:	\$29,295	\$254,752	\$102,905
Per Capita Revenue:	\$196	\$601	\$276
Per Capita Expenditures:	\$209	\$624	\$279
Revenues over (under) Expenditures:	-\$1,786	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	231.75%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$67,890	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$485	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$11,751	\$2,891	\$
Total Unreserved Funds:	\$56,139	\$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: **Hamel Village**

Unit Code: **057/055/32** County: **MADISON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,357,100**

Equalized Assessed Valuation: **\$18,332,500**

Population: **816**

Employees:

    Full Time: **4**

    Part Time: **6**

    Salaries Paid: **\$234,467**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$503,910	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$618	\$728	\$463
Revenue Collected During FY 12:	\$501,561	\$260,934	\$107,898
Expenditures During FY 12:	\$445,229	\$254,752	\$102,905
Per Capita Revenue:	\$615	\$601	\$276
Per Capita Expenditures:	\$546	\$624	\$279
Revenues over (under) Expenditures:	\$56,332	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	128.53%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$572,242	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$701	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$289,101	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$283,141	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$1,185,873	\$426,494	\$42,600
Per Capita Debt:	\$1,453	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$1,841,970	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,257	\$2,029	\$834
Revenue Collected During FY 12:	\$484,522	\$233,937	\$85,629
Expenditures During FY 12:	\$456,020	\$223,379	\$95,182
Per Capita Revenue:	\$594	\$570	\$228
Per Capita Expenditures:	\$559	\$558	\$237
Operating Income (loss):	\$28,502	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	407.54%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,858,472	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2,278	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

Unit Name:	Hamilton City		
Unit Code:	034/050/30	County:	HANCOCK
Fiscal Year End:	4/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,824,375		
Equalized Assessed Valuation:	\$41,047,882		
Population:	2,728		
Employees:			
Full Time:			11
Part Time:			44
Salaries Paid:			\$561,518

**Blended Component Units**

Number Submitted = 1  
Hamilton Public Library

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$837,346	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$307	\$566	\$402
Revenue Collected During FY 12:	\$1,079,832	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,213,498	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$396	\$772	\$584
Per Capita Expenditures:	\$445	\$749	\$586
Revenues over (under) Expenditures:	-\$133,666	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	61.31%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$743,940	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$273	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$84,768	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$659,172	\$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:	\$2,484,966	\$8,808,233	\$2,603,619
Per Capita Debt:	\$911	\$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:	\$3,886,953	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,425	\$1,513	\$1,164
Revenue Collected During FY 12:	\$883,731	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$770,953	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$324	\$460	\$317
Per Capita Expenditures:	\$283	\$423	\$299
Operating Income (loss):	\$112,778	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	525.76%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$4,053,399	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,486	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hammond Village**

Unit Code: **074/035/32** County: **PIATT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$557,400**

Equalized Assessed Valuation: **\$4,326,599**

Population: **509**

Employees:

    Full Time: **2**

    Part Time: **12**

    Salaries Paid: **\$71,098**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$121,337	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$238	\$728	\$463
Revenue Collected During FY 12:	\$114,864	\$260,934	\$107,898
Expenditures During FY 12:	\$120,868	\$254,752	\$102,905
Per Capita Revenue:	\$226	\$601	\$276
Per Capita Expenditures:	\$237	\$624	\$279
Revenues over (under) Expenditures:	-\$6,004	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	95.42%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$115,333	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$227	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$47,544	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$74,600	\$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:	\$200,000	\$426,494	\$42,600
Per Capita Debt:	\$393	\$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:	\$101,910	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$200	\$2,029	\$834
Revenue Collected During FY 12:	\$120,345	\$233,937	\$85,629
Expenditures During FY 12:	\$105,187	\$223,379	\$95,182
Per Capita Revenue:	\$236	\$570	\$228
Per Capita Expenditures:	\$207	\$558	\$237
Operating Income (loss):	\$15,158	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	111.30%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$117,068	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$230	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$7,730,334	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,376	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$53,170,237	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$9.468	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,845,596	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$3,015,296	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$329	\$460	\$317
Per Capita Expenditures:	\$537	\$423	\$299
Operating Income (loss):	-\$1,169,700	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	1706.43%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$51,454,013	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$9.162	\$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:	\$590,793	\$8,808,233	\$2,603,619
Per Capita Debt:	\$317	\$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:	\$553,111	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$297	\$1,513	\$1,164
Revenue Collected During FY 12:	\$615,906	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$535,886	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$331	\$460	\$317
Per Capita Expenditures:	\$288	\$423	\$299
Operating Income (loss):	\$80,020	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	171.01%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$916,433	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$492	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hanaford Village**

Unit Code: 028/030/32 County: FRANKLIN

Fiscal Year End: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$298,975

Equalized Assessed Valuation: \$801,166

Population: 327

Employees:

    Full Time:

    Part Time: 12

    Salaries Paid: \$37,826

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$61,333	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$188	\$728	\$463
Revenue Collected During FY 12:	\$66,121	\$260,934	\$107,898
Expenditures During FY 12:	\$65,690	\$254,752	\$102,905
Per Capita Revenue:	\$202	\$601	\$276
Per Capita Expenditures:	\$201	\$624	\$279
Revenues over (under) Expenditures:	\$431	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	89.00%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$58,466	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$179	\$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:	\$65,805	\$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:	\$228,544	\$426,494	\$42,600
Per Capita Debt:	\$699	\$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:	\$686,484	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,099	\$2,029	\$834
Revenue Collected During FY 12:	\$157,405	\$233,937	\$85,629
Expenditures During FY 12:	\$177,221	\$223,379	\$95,182
Per Capita Revenue:	\$481	\$570	\$228
Per Capita Expenditures:	\$542	\$558	\$237
Operating Income (loss):	-\$19,816	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	377.34%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$668,723	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2,045	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$361,802	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$295	\$566	\$402
Revenue Collected During FY 12:	\$412,412	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$465,106	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$337	\$772	\$584
Per Capita Expenditures:	\$380	\$749	\$586
Revenues over (under) Expenditures:	-\$52,694	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	66.46%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$309,108	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$252	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$71,375	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$237,733	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$462,991	\$8,808,233	\$2,603,619
Per Capita Debt:	\$378	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$1,428,907	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.166	\$1,513	\$1,164
Revenue Collected During FY 12:	\$514,775	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$455,824	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$420	\$460	\$317
Per Capita Expenditures:	\$372	\$423	\$299
Operating Income (loss):	\$58,951	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	326.41%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,487,858	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.215	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hanover Village**

Unit Code: **043/030/32** County: **JO DAVIESS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,337,413**

Equalized Assessed Valuation: **\$7,474,414**

Population: **936**

Employees:

    Full Time: **5**

    Part Time: **6**

    Salaries Paid: **\$210,470**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$249,957	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$267	\$728	\$463
Revenue Collected During FY 12:	\$343,152	\$260,934	\$107,898
Expenditures During FY 12:	\$343,537	\$254,752	\$102,905
Per Capita Revenue:	\$367	\$601	\$276
Per Capita Expenditures:	\$367	\$624	\$279
Revenues over (under) Expenditures:	-\$385	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	110.63%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$380,072	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$406	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$112,143	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$267,929	\$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:	\$1,190,000	\$426,494	\$42,600
Per Capita Debt:	\$1,271	\$1,050	\$98
General Obligation Debt over EAV:	15.92%	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,117,615	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,262	\$2,029	\$834
Revenue Collected During FY 12:	\$841,266	\$233,937	\$85,629
Expenditures During FY 12:	\$759,968	\$223,379	\$95,182
Per Capita Revenue:	\$899	\$570	\$228
Per Capita Expenditures:	\$812	\$558	\$237
Operating Income (loss):	\$81,298	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	272.17%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$2,068,413	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2,210	\$2,116	\$901



## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

<b>Unit Name:</b>	Hanover Park Village	
<b>Unit Code:</b>	016/225/32	<b>County:</b> COOK
<b>Fiscal Year End:</b>	4/30/2012	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$81,008,431	
<b>Equalized Assessed Valuation:</b>	\$695,936,302	
<b>Population:</b>	37,973	
<b>Employees:</b>	<b>Full Time:</b>	193
	<b>Part Time:</b>	50
	<b>Salaries Paid:</b>	\$16,490,619

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$19,764,678	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$520	\$436	\$373
Revenue Collected During FY 12:	\$31,223,161	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$33,748,111	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$822	\$988	\$993
Per Capita Expenditures:	\$889	\$935	\$889
Revenues over (under) Expenditures:	-\$2,524,950	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	43.36%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$14,631,975	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$385	\$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:	\$5,048,350	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	\$15,514,984	\$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:	\$25,255,632	\$80,578,596	\$52,611,262
Per Capita Debt:	\$665	\$1,468	\$1,267
General Obligation Debt over EAV:	3.17%	4.49%	3.46%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$29,793,430	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$785	\$1,280	\$1,048
Revenue Collected During FY 12:	\$9,467,850	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$8,944,941	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$249	\$366	\$269
Per Capita Expenditures:	\$236	\$355	\$263
Operating Income (loss):	\$522,909	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	368.76%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$32,985,555	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$869	\$1,297	\$1,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hardin Village**

Unit Code: **007/025/32** County: **CALHOUN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$**

Equalized Assessed Valuation: **\$12,183,979**

Population: **967**

Employees:

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

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

**Salaries Paid:** **\$182,486**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$1,318,288	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,363	\$728	\$463
Revenue Collected During FY 12:	\$350,133	\$260,934	\$107,898
Expenditures During FY 12:	\$397,835	\$254,752	\$102,905
Per Capita Revenue:	\$362	\$601	\$276
Per Capita Expenditures:	\$411	\$624	\$279
Revenues over (under) Expenditures:	-\$47,702	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	319.38%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$1,270,586	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,314	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$522,916	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$747,670	\$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:	\$2,336,746	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,416	\$2,029	\$834
Revenue Collected During FY 12:	\$142,746	\$233,937	\$85,629
Expenditures During FY 12:	\$188,643	\$223,379	\$95,182
Per Capita Revenue:	\$148	\$570	\$228
Per Capita Expenditures:	\$195	\$558	\$237
Operating Income (loss):	-\$45,897	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1214.38%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$2,290,849	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2,369	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,204,978	\$8,808,233	\$2,603,619
Per Capita Debt:	\$355	\$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:	\$10,455,572	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.157	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,560,401	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$3,685,704	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$394	\$460	\$317
Per Capita Expenditures:	\$408	\$423	\$299
Operating Income (loss):	-\$125,303	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	280.28%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$10,330,269	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.143	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Harristown Village**

Unit Code: **055/030/32** County: **MACON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,227,131**

Equalized Assessed Valuation: **\$13,938,009**

Population: **1,388**

Employees:

    Full Time: **2**

    Part Time: **6**

    Salaries Paid: **\$136,414**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$1,358,929	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$979	\$566	\$402
Revenue Collected During FY 12:	\$372,098	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$245,235	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$268	\$772	\$584
Per Capita Expenditures:	\$177	\$749	\$586
Revenues over (under) Expenditures:	\$126,863	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	612.65%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,502,443	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$1,082	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$1,502,443	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$300,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$216	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$1,803,618	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,299	\$1,513	\$1,164
Revenue Collected During FY 12:	\$240,139	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$307,956	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$173	\$460	\$317
Per Capita Expenditures:	\$222	\$423	\$299
Operating Income (loss):	-\$67,817	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	569.29%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,753,151	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,263	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:	Hartford Village		
Unit Code:	057/060/32	County:	MADISON
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,219,549		
Equalized Assessed Valuation:	\$74,338,214		
Population:	1,410		
Employees:			
Full Time:			14
Part Time:			39
Salaries Paid:			\$924,131

**Blended Component Units**

Number Submitted = 1  
Hartford Volunteer Fire Department

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$4,384,833	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$3,110	\$566	\$402
Revenue Collected During FY 12:	\$3,477,522	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$3,451,855	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$2,466	\$772	\$584
Per Capita Expenditures:	\$2,448	\$749	\$586
Revenues over (under) Expenditures:	\$25,667	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	127.77%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$4,410,500	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$3,128	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$199,845	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$4,011,534	\$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:	\$199,886	\$8,808,233	\$2,603,619
Per Capita Debt:	\$142	\$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:	\$4,455,682	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3.160	\$1,513	\$1,164
Revenue Collected During FY 12:	\$846,141	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$730,702	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$600	\$460	\$317
Per Capita Expenditures:	\$518	\$423	\$299
Operating Income (loss):	\$115,439	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	625.58%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$4,571,121	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3.242	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hartsburg Village**

Unit Code: **054/030/32** County: **LOGAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$164,500**

Equalized Assessed Valuation: **\$3,420,887**

Population: **314**

Employees:

    Full Time:

    Part Time: **14**

    Salaries Paid: **\$31,247**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$249,044	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$793	\$728	\$463
Revenue Collected During FY 12:	\$55,912	\$260,934	\$107,898
Expenditures During FY 12:	\$109,177	\$254,752	\$102,905
Per Capita Revenue:	\$178	\$601	\$276
Per Capita Expenditures:	\$348	\$624	\$279
Revenues over (under) Expenditures:	-\$53,265	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	179.32%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$195,779	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$624	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$33,570	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$162,209	\$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:	\$283,576	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$903	\$2,029	\$834
Revenue Collected During FY 12:	\$38,349	\$233,937	\$85,629
Expenditures During FY 12:	\$39,155	\$223,379	\$95,182
Per Capita Revenue:	\$122	\$570	\$228
Per Capita Expenditures:	\$125	\$558	\$237
Operating Income (loss):	-\$806	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	722.18%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$282,770	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$901	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

<b>Unit Name:</b>	Harvard City		
<b>Unit Code:</b>	063/040/30	<b>County:</b>	MCHENRY
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,181,198		
<b>Equalized Assessed Valuation:</b>	\$121,881,622		
<b>Population:</b>	10,000		
<b>Employees:</b>			
<b>Full Time:</b>			48
<b>Part Time:</b>			49
<b>Salaries Paid:</b>			\$3,262,064

**Blended Component Units**

Number Submitted = 1  
Harvard Diggins Library

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$4,507,353	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$451	\$566	\$402
Revenue Collected During FY 12:	\$6,497,234	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$6,897,058	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$650	\$772	\$584
Per Capita Expenditures:	\$690	\$749	\$586
Revenues over (under) Expenditures:	-\$399,824	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	44.36%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$3,059,234	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$306	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$2,825,416	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$132,645	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$12,879,350	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,288	\$1,349	\$648
General Obligation Debt over EAV:	7.06%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$6,194,570	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$619	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,999,496	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,914,572	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$200	\$460	\$317
Per Capita Expenditures:	\$191	\$423	\$299
Operating Income (loss):	\$84,924	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	344.81%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,601,652	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$660	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Harvel Village**

Unit Code: **068/040/32** County: **MONTGOME**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$332,210**

Equalized Assessed Valuation: **\$1,757,741**

Population: **223**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$23,364**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$271,398	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,217	\$728	\$463
Revenue Collected During FY 12:	\$108,421	\$260,934	\$107,898
Expenditures During FY 12:	\$95,646	\$254,752	\$102,905
Per Capita Revenue:	\$486	\$601	\$276
Per Capita Expenditures:	\$429	\$624	\$279
Revenues over (under) Expenditures:	\$12,775	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	297.11%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$284,173	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,274	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$40,565	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$243,608	\$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:	\$173,126	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$776	\$2,029	\$834
Revenue Collected During FY 12:	\$138,759	\$233,937	\$85,629
Expenditures During FY 12:	\$138,756	\$223,379	\$95,182
Per Capita Revenue:	\$622	\$570	\$228
Per Capita Expenditures:	\$622	\$558	\$237
Operating Income (loss):	\$3	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	124.77%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$173,129	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$776	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$50,847,397	\$80,578,596	\$52,611,262
Per Capita Debt:	\$2,003	\$1,468	\$1,267
General Obligation Debt over EAV:	13.42%	4.49%	3.46%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$	\$1,280	\$1,048
Revenue Collected During FY 12:	\$9,880,270	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$8,459,537	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$389	\$366	\$269
Per Capita Expenditures:	\$333	\$355	\$263
Operating Income (loss):	\$1,420,733	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	16.79%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$1,420,733	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$56	\$1,297	\$1,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:	Harwood Heights Village	
Unit Code:	016/235/32	County: COOK
Fiscal Year End:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$11,742,055	
Equalized Assessed Valuation:	\$290,821,216	
Population:	8,649	
Employees:		
Full Time:		43
Part Time:		9
Salaries Paid:		\$3,473,798

**Blended Component Units**


**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$3,479,100	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$402	\$566	\$402
Revenue Collected During FY 12:	\$7,263,000	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$7,372,766	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$840	\$772	\$584
Per Capita Expenditures:	\$852	\$749	\$586
Revenues over (under) Expenditures:	-\$109,766	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	52.26%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$3,853,351	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$446	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,853,341	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$356,108	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$8,070,931	\$8,808,233	\$2,603,619
Per Capita Debt:	\$933	\$1,349	\$648
General Obligation Debt over EAV:	1.67%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$2,397,288	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$277	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,464,007	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,705,213	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$169	\$460	\$317
Per Capita Expenditures:	\$197	\$423	\$299
Operating Income (loss):	-\$241,206	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	126.44%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,156,082	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$249	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

<b>Unit Name:</b>	Havana City	
<b>Unit Code:</b>	060/025/30	<b>County:</b> MASON
<b>Fiscal Year End:</b>	4/30/2012	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$4,176,068	
<b>Equalized Assessed Valuation:</b>	\$30,869,936	
<b>Population:</b>	3,301	
<b>Employees:</b>		
<b>Full Time:</b>	33	
<b>Part Time:</b>	21	
<b>Salaries Paid:</b>	\$1,159,375	

**Blended Component Units**

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**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$4,549,251	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$1,378	\$566	\$402
Revenue Collected During FY 12:	\$3,414,856	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$3,558,000	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,034	\$772	\$584
Per Capita Expenditures:	\$1,078	\$749	\$586
Revenues over (under) Expenditures:	-\$143,144	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	124.22%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$4,419,855	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$1,339	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,651,629	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$2,707,940	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$1,856,491	\$8,808,233	\$2,603,619
Per Capita Debt:	\$562	\$1,349	\$648
General Obligation Debt over EAV:	5.69%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$7,347,711	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,226	\$1,513	\$1,164
Revenue Collected During FY 12:	\$918,299	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,064,047	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$278	\$460	\$317
Per Capita Expenditures:	\$322	\$423	\$299
Operating Income (loss):	-\$145,748	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	718.18%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$7,641,726	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,315	\$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:	\$2,806,597	\$8,808,233	\$2,603,619
Per Capita Debt:	\$366	\$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:	\$2,478,039	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$323	\$1,513	\$1,164
Revenue Collected During FY 12:	\$278,022	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$573,378	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$36	\$460	\$317
Per Capita Expenditures:	\$75	\$423	\$299
Operating Income (loss):	-\$295,356	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	389.59%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,233,834	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$292	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$5,858,484	\$8,808,233	\$2,603,619
Per Capita Debt:	\$415	\$1,349	\$648
General Obligation Debt over EAV:	1.07%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$2,804,818	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$199	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,110,393	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,709,728	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$221	\$460	\$317
Per Capita Expenditures:	\$192	\$423	\$299
Operating Income (loss):	\$400,665	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	118.30%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,205,483	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$227	\$1,565	\$1,177



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2012

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

### Local Government Profile

<b>Unit Name:</b>	<b>Hebron Village</b>		
<b>Unit Code:</b>	063/045/32	<b>County:</b>	MCHENRY
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,282,909		
<b>Equalized Assessed Valuation:</b>	\$31,460,555		
<b>Population:</b>	1,038		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$375,179		

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$62,718	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$60	\$566	\$402
Revenue Collected During FY 12:	\$591,943	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$576,512	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$570	\$772	\$584
Per Capita Expenditures:	\$555	\$749	\$586
Revenues over (under) Expenditures:	\$15,431	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	15.57%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$89,735	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$86	\$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:	\$94,390	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$6,511	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$4,510,496	\$8,808,233	\$2,603,619
Per Capita Debt:	\$4,345	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$1,158,570	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,116	\$1,513	\$1,164
Revenue Collected During FY 12:	\$374,396	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$659,480	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$361	\$460	\$317
Per Capita Expenditures:	\$635	\$423	\$299
Operating Income (loss):	-\$285,084	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	127.38%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$840,072	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$809	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hecker Village**

Unit Code: **067/020/32** County: **MONROE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$144,309**

Equalized Assessed Valuation: **\$5,652,278**

Population: **491**

Employees:

    Full Time: **12**

    Part Time:

    Salaries Paid: **\$22,688**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$433,169	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$882	\$728	\$463
Revenue Collected During FY 12:	\$155,888	\$260,934	\$107,898
Expenditures During FY 12:	\$192,578	\$254,752	\$102,905
Per Capita Revenue:	\$317	\$601	\$276
Per Capita Expenditures:	\$392	\$624	\$279
Revenues over (under) Expenditures:	-\$36,690	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	205.88%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$396,479	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$807	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$19,586	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$376,593	\$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:	\$109,300	\$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:	\$1,030,830	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,099	\$2,029	\$834
Revenue Collected During FY 12:	\$124,860	\$233,937	\$85,629
Expenditures During FY 12:	\$141,537	\$223,379	\$95,182
Per Capita Revenue:	\$254	\$570	\$228
Per Capita Expenditures:	\$288	\$558	\$237
Operating Income (loss):	-\$16,677	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	716.53%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,014,153	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2,065	\$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:	\$277,213	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$946	\$728	\$463
Revenue Collected During FY 12:	\$55,981	\$260,934	\$107,898
Expenditures During FY 12:	\$28,563	\$254,752	\$102,905
Per Capita Revenue:	\$191	\$601	\$276
Per Capita Expenditures:	\$97	\$624	\$279
Revenues over (under) Expenditures:	\$27,418	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	1066.52%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$304,631	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,040	\$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:	\$52,933	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$251,698	\$60,117	\$83,058



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$100,036	\$426,494	\$42,600
Per Capita Debt:	\$341	\$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:	\$212,800	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$726	\$2,029	\$834
Revenue Collected During FY 12:	\$47,975	\$233,937	\$85,629
Expenditures During FY 12:	\$56,620	\$223,379	\$95,182
Per Capita Revenue:	\$164	\$570	\$228
Per Capita Expenditures:	\$193	\$558	\$237
Operating Income (loss):	-\$8,645	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	360.57%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$204,155	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$697	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hennepin Village**

Unit Code: **078/015/32** County: **PUTNAM**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,117,125**

Equalized Assessed Valuation: **\$21,342,126**

Population: **750**

Employees:

    Full Time: **1**

    Part Time: **19**

    Salaries Paid: **\$92,107**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$481,361	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$642	\$728	\$463
Revenue Collected During FY 12:	\$398,896	\$260,934	\$107,898
Expenditures During FY 12:	\$344,414	\$254,752	\$102,905
Per Capita Revenue:	\$532	\$601	\$276
Per Capita Expenditures:	\$459	\$624	\$279
Revenues over (under) Expenditures:	\$54,482	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	151.81%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$522,843	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$697	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$98,593	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$424,251	\$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:	\$348,546	\$426,494	\$42,600
Per Capita Debt:	\$465	\$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:	\$382,769	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$510	\$2,029	\$834
Revenue Collected During FY 12:	\$18,696	\$233,937	\$85,629
Expenditures During FY 12:	\$19,434	\$223,379	\$95,182
Per Capita Revenue:	\$25	\$570	\$228
Per Capita Expenditures:	\$26	\$558	\$237
Operating Income (loss):	-\$738	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1965.79%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$382,031	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$509	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Henning Village**

Unit Code: **092/050/32** County: **VERMILION**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$99,582**

Equalized Assessed Valuation: **\$**

Population: **241**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$12,793**

**Blended Component Units**

Number Submitted = 1

Henning Village

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$35,331	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$147	\$728	\$463
Revenue Collected During FY 12:	\$41,723	\$260,934	\$107,898
Expenditures During FY 12:	\$45,208	\$254,752	\$102,905
Per Capita Revenue:	\$173	\$601	\$276
Per Capita Expenditures:	\$188	\$624	\$279
Revenues over (under) Expenditures:	-\$3,485	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	70.44%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$31,846	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$132	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

<b>Unit Name:</b>	Henry City		
<b>Unit Code:</b>	059/010/30	<b>County:</b>	MARSHALL
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,173,716		
<b>Equalized Assessed Valuation:</b>	\$32,654,514		
<b>Population:</b>	2,464		
<b>Employees:</b>			
	<b>Full Time:</b>		10
	<b>Part Time:</b>		29
	<b>Salaries Paid:</b>		\$553,560

**Blended Component Units**

Number Submitted = 1  
Debt Service

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$409,019	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$166	\$566	\$402
Revenue Collected During FY 12:	\$1,086,084	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$953,836	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$441	\$772	\$584
Per Capita Expenditures:	\$387	\$749	\$586
Revenues over (under) Expenditures:	\$132,248	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	57.90%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$552,237	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$224	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$555,619	\$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:	\$2,617,409	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,062	\$1,349	\$648
General Obligation Debt over EAV:	0.14%	2.33%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$8,240,646	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3.344	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,077,213	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$782,258	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$437	\$460	\$317
Per Capita Expenditures:	\$317	\$423	\$299
Operating Income (loss):	\$294,955	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	1092.68%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$8,547,601	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3.469	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Herrick Village**

Unit Code: **086/020/32** County: **SHELBY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$567,800**

Equalized Assessed Valuation: **\$1,275,558**

Population: **436**

Employees:

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

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

**Salaries Paid:** **\$61,384**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$44,957	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$103	\$728	\$463
Revenue Collected During FY 12:	\$134,956	\$260,934	\$107,898
Expenditures During FY 12:	\$153,133	\$254,752	\$102,905
Per Capita Revenue:	\$310	\$601	\$276
Per Capita Expenditures:	\$351	\$624	\$279
Revenues over (under) Expenditures:	-\$18,177	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	25.98%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$39,780	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$91	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$39,780	\$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:	\$239,000	\$426,494	\$42,600
Per Capita Debt:	\$548	\$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:	\$1,648,877	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$3,782	\$2,029	\$834
Revenue Collected During FY 12:	\$114,383	\$233,937	\$85,629
Expenditures During FY 12:	\$188,362	\$223,379	\$95,182
Per Capita Revenue:	\$262	\$570	\$228
Per Capita Expenditures:	\$432	\$558	\$237
Operating Income (loss):	-\$73,979	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	829.20%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,561,898	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$3,582	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

Unit Name:	Herrin City		
Unit Code:	100/050/30	County:	WILLIAMSON
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,815,205		
Equalized Assessed Valuation:	\$130,882,097		
Population:	12,501		
Employees:			
Full Time:	87		
Part Time:	26		
Salaries Paid:	\$4,299,829		

**Blended Component Units**

Number Submitted = 2  
CIVIC CENTER  
LIBRARY

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$6,060,399	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$485	\$566	\$402
Revenue Collected During FY 12:	\$8,418,627	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$9,210,067	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$673	\$772	\$584
Per Capita Expenditures:	\$737	\$749	\$586
Revenues over (under) Expenditures:	-\$791,440	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	79.88%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$7,356,664	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$588	\$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:	\$3,327,956	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$4,028,708	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$5,281,246	\$8,808,233	\$2,603,619
Per Capita Debt:	\$422	\$1,349	\$648
General Obligation Debt over EAV:	3.96%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$13,072,922	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,046	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,098,907	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$3,226,763	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$248	\$460	\$317
Per Capita Expenditures:	\$258	\$423	\$299
Operating Income (loss):	-\$127,856	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	401.18%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$12,945,066	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,036	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$402,309	\$8,808,233	\$2,603,619
Per Capita Debt:	\$253	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$2,123,353	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,335	\$1,513	\$1,164
Revenue Collected During FY 12:	\$525,313	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$463,114	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$330	\$460	\$317
Per Capita Expenditures:	\$291	\$423	\$299
Operating Income (loss):	\$62,199	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	471.93%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,185,552	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,374	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hettick Village**

Unit Code: **056/060/32** County: **MACOUPIN**

Fiscal Year End: **6/30/2012**

Accounting Method: **Modified Accrual**

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

Equalized Assessed Valuation: **\$11,102,430**

Population: **300**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$13,400**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$187,931	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$626	\$728	\$463
Revenue Collected During FY 12:	\$44,724	\$260,934	\$107,898
Expenditures During FY 12:	\$36,516	\$254,752	\$102,905
Per Capita Revenue:	\$149	\$601	\$276
Per Capita Expenditures:	\$122	\$624	\$279
Revenues over (under) Expenditures:	\$8,208	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	537.13%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$196,139	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$654	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$71,340	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$124,799	\$60,117	\$83,058



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$167,000	\$426,494	\$42,600
Per Capita Debt:	\$557	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$667,574	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2.225	\$2,029	\$834
Revenue Collected During FY 12:	\$56,318	\$233,937	\$85,629
Expenditures During FY 12:	\$88,569	\$223,379	\$95,182
Per Capita Revenue:	\$188	\$570	\$228
Per Capita Expenditures:	\$295	\$558	\$237
Operating Income (loss):	-\$32,251	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	717.32%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$635,323	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2.118	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Heyworth Village**

Unit Code: **064/070/32** County: **MCLEAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,822,941**

Equalized Assessed Valuation: **\$18,841,302**

Population: **2,841**

Employees:

    Full Time: **13**

    Part Time: **11**

    Salaries Paid: **\$641,945**

Blended Component Units

Empty box 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:	\$331,197	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$117	\$566	\$402
Revenue Collected During FY 12:	\$3,043,921	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$3,039,686	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,071	\$772	\$584
Per Capita Expenditures:	\$1,070	\$749	\$586
Revenues over (under) Expenditures:	\$4,235	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	9.45%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$287,277	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$101	\$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:	\$276,390	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$2,560,439	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$9,211,728	\$8,808,233	\$2,603,619
Per Capita Debt:	\$3,242	\$1,349	\$648
General Obligation Debt over EAV:	0.24%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$4,391,037	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,546	\$1,513	\$1,164
Revenue Collected During FY 12:	\$585,094	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$865,367	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$206	\$460	\$317
Per Capita Expenditures:	\$305	\$423	\$299
Operating Income (loss):	-\$280,273	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	520.08%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$4,500,569	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,584	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$1,947,091	\$8,808,233	\$2,603,619
Per Capita Debt:	\$139	\$1,349	\$648
General Obligation Debt over EAV:	0.24%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$7,421,099	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$528	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,151,686	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$3,105,444	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$224	\$460	\$317
Per Capita Expenditures:	\$221	\$423	\$299
Operating Income (loss):	\$46,242	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	245.15%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$7,612,933	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$542	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hidalgo Village**

Unit Code: **040/010/32** County: **JASPER**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$51,431**

Equalized Assessed Valuation: **\$543,085**

Population: **106**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$97,275	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$918	\$728	\$463
Revenue Collected During FY 12:	\$44,463	\$260,934	\$107,898
Expenditures During FY 12:	\$51,762	\$254,752	\$102,905
Per Capita Revenue:	\$419	\$601	\$276
Per Capita Expenditures:	\$488	\$624	\$279
Revenues over (under) Expenditures:	-\$7,299	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	173.83%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$89,976	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$849	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$21,495	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$68,482	\$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:	\$406	\$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:	\$330,996	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$3.123	\$2,029	\$834
Revenue Collected During FY 12:	\$22,048	\$233,937	\$85,629
Expenditures During FY 12:	\$34,291	\$223,379	\$95,182
Per Capita Revenue:	\$208	\$570	\$228
Per Capita Expenditures:	\$324	\$558	\$237
Operating Income (loss):	-\$12,243	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	929.55%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$318,753	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$3.007	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$31,910,051	\$8,808,233	\$2,603,619
Per Capita Debt:	\$3,217	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$30,033,535	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3.028	\$1,513	\$1,164
Revenue Collected During FY 12:	\$18,202,930	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$18,742,473	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$1.835	\$460	\$317
Per Capita Expenditures:	\$1.890	\$423	\$299
Operating Income (loss):	-\$539,543	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	156.35%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$29,303,992	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2.954	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Highland Park City**

Unit Code: **049/055/30** County: **LAKE**

Fiscal Year End: **12/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$79,665,084**

Equalized Assessed Valuation: **\$2,323,098,926**

Population: **29,914**

Employees:

    Full Time: **244**

    Part Time: **30**

    Salaries Paid: **\$22,041,722**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$39,098,862	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$1,307	\$436	\$373
Revenue Collected During FY 12:	\$42,806,309	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$36,153,638	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$1,431	\$988	\$993
Per Capita Expenditures:	\$1,209	\$935	\$889
Revenues over (under) Expenditures:	\$6,652,671	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	120.74%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$43,652,908	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$1,459	\$468	\$398

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,778,085	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	\$30,962,266	\$3,517,216	\$9,368,075



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$45,323,991	\$80,578,596	\$52,611,262
Per Capita Debt:	\$1,515	\$1,468	\$1,267
General Obligation Debt over EAV:	1.95%	4.49%	3.46%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$59,176,640	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$1,978	\$1,280	\$1,048
Revenue Collected During FY 12:	\$14,473,117	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$15,027,193	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$484	\$366	\$269
Per Capita Expenditures:	\$502	\$355	\$263
Operating Income (loss):	-\$554,076	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	391.75%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$58,868,864	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$1,968	\$1,297	\$1,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

Unit Name: **Highwood City**

Unit Code: **049/060/30** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,459,802**

Equalized Assessed Valuation: **\$136,872,423**

Population: **5,426**

Employees:

    Full Time: **27**

    Part Time: **22**

    Salaries Paid: **\$2,104,067**

**Blended Component Units**

Number Submitted = 2  
Firefighter's Pension  
Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$426,448	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$79	\$566	\$402
Revenue Collected During FY 12:	\$4,640,501	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$4,414,172	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$855	\$772	\$584
Per Capita Expenditures:	\$814	\$749	\$586
Revenues over (under) Expenditures:	\$226,329	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	15.67%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$691,793	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$127	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,907,774	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$4,370	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$7,994,757	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,473	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$3,114,993	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$574	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,250,315	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$702,029	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$230	\$460	\$317
Per Capita Expenditures:	\$129	\$423	\$299
Operating Income (loss):	\$548,286	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	514.52%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,612,069	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$666	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$411,530	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$310	\$566	\$402
Revenue Collected During FY 12:	\$451,916	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$277,458	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$341	\$772	\$584
Per Capita Expenditures:	\$209	\$749	\$586
Revenues over (under) Expenditures:	\$174,458	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	224.67%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$623,368	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$470	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$186,014	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$437,354	\$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:	\$454,460	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$343	\$1,513	\$1,164
Revenue Collected During FY 12:	\$134,219	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$138,265	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$101	\$460	\$317
Per Capita Expenditures:	\$104	\$423	\$299
Operating Income (loss):	-\$4,046	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	298.73%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$413,034	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$311	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$11,040,931	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,779	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$9,206,942	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,483	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,219,226	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,593,839	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$358	\$460	\$317
Per Capita Expenditures:	\$418	\$423	\$299
Operating Income (loss):	-\$374,613	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	340.51%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$8,832,329	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,423	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$147,026	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$281	\$728	\$463
Revenue Collected During FY 12:	\$251,894	\$260,934	\$107,898
Expenditures During FY 12:	\$266,925	\$254,752	\$102,905
Per Capita Revenue:	\$482	\$601	\$276
Per Capita Expenditures:	\$510	\$624	\$279
Revenues over (under) Expenditures:	-\$15,031	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	51.09%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$136,385	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$261	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$8,903	\$2,891	\$
Total Unreserved Funds:	\$127,482	\$27,774	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$78,987	\$426,494	\$42,600
Per Capita Debt:	\$151	\$1,050	\$98
General Obligation Debt over EAV:	1.56%	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$340,885	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$652	\$2,029	\$834
Revenue Collected During FY 12:	\$75,004	\$233,937	\$85,629
Expenditures During FY 12:	\$47,042	\$223,379	\$95,182
Per Capita Revenue:	\$143	\$570	\$228
Per Capita Expenditures:	\$90	\$558	\$237
Operating Income (loss):	\$27,962	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	776.37%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$365,221	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$698	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

<b>Unit Name:</b>	Hillside Village		
<b>Unit Code:</b>	016/250/32	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$27,959,861		
<b>Equalized Assessed Valuation:</b>	\$230,311,458		
<b>Population:</b>	8,157		
<b>Employees:</b>			
<b>Full Time:</b>			74
<b>Part Time:</b>			5
<b>Salaries Paid:</b>			\$6,429,692

<b>Blended Component Units</b>	
Number Submitted =	2
Fire Pension	
Police Pension	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$2,598,995	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$319	\$566	\$402
Revenue Collected During FY 12:	\$18,511,708	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$17,243,195	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$2,269	\$772	\$584
Per Capita Expenditures:	\$2,114	\$749	\$586
Revenues over (under) Expenditures:	\$1,268,513	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	23.32%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$4,020,369	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$493	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$4,766,458	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$2,814,260	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$13,566,836	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,663	\$1,349	\$648
General Obligation Debt over EAV:	2.78%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$9,033,387	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.107	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,268,944	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,488,049	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$278	\$460	\$317
Per Capita Expenditures:	\$305	\$423	\$299
Operating Income (loss):	-\$219,105	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	354.26%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$8,814,282	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.081	\$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:	\$27,776	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$168	\$728	\$463
Revenue Collected During FY 12:	\$33,996	\$260,934	\$107,898
Expenditures During FY 12:	\$37,368	\$254,752	\$102,905
Per Capita Revenue:	\$206	\$601	\$276
Per Capita Expenditures:	\$226	\$624	\$279
Revenues over (under) Expenditures:	-\$3,372	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	65.31%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$24,404	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$148	\$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:	\$24,404	\$60,117	\$83,058



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$52,154	\$426,494	\$42,600
Per Capita Debt:	\$316	\$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:	\$176,544	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.070	\$2,029	\$834
Revenue Collected During FY 12:	\$34,648	\$233,937	\$85,629
Expenditures During FY 12:	\$41,372	\$223,379	\$95,182
Per Capita Revenue:	\$210	\$570	\$228
Per Capita Expenditures:	\$251	\$558	\$237
Operating Income (loss):	-\$6,724	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	410.47%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$169,820	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.029	\$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:	<input type="text" value="6"/>
Part Time:	<input type="text" value="16"/>
Salaries Paid:	<input type="text" value="\$439,395"/>

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$311,751	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$151	\$566	\$402
Revenue Collected During FY 12:	\$908,091	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$898,647	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$439	\$772	\$584
Per Capita Expenditures:	\$434	\$749	\$586
Revenues over (under) Expenditures:	\$9,444	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	37.18%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$334,141	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$161	\$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:	\$289,211	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$44,930	\$634,634	\$583,284



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$2,577,927	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,245	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$3,540,580	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,710	\$1,513	\$1,164
Revenue Collected During FY 12:	\$874,121	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$774,743	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$422	\$460	\$317
Per Capita Expenditures:	\$374	\$423	\$299
Operating Income (loss):	\$99,378	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	471.47%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,652,669	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,765	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hindsboro Village**

Unit Code: **021/030/32** County: **DOUGLAS**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$236,200**

Equalized Assessed Valuation: **\$2,190,630**

Population: **361**

Employees:

    Full Time:

    Part Time: **11**

    Salaries Paid: **\$30,217**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$97,297	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$270	\$728	\$463
Revenue Collected During FY 12:	\$90,006	\$260,934	\$107,898
Expenditures During FY 12:	\$73,857	\$254,752	\$102,905
Per Capita Revenue:	\$249	\$601	\$276
Per Capita Expenditures:	\$205	\$624	\$279
Revenues over (under) Expenditures:	\$16,149	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	153.60%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$113,446	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$314	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$20,294	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$93,152	\$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:	\$405,182	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.122	\$2,029	\$834
Revenue Collected During FY 12:	\$85,629	\$233,937	\$85,629
Expenditures During FY 12:	\$109,941	\$223,379	\$95,182
Per Capita Revenue:	\$237	\$570	\$228
Per Capita Expenditures:	\$305	\$558	\$237
Operating Income (loss):	-\$24,312	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	346.43%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$380,870	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.055	\$2,116	\$901



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

# FISCAL YEAR 2012

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Hinsdale Village		
Unit Code:	022/060/32	County:	DUPAGE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,931,517		
Equalized Assessed Valuation:	\$1,721,425,310		
Population:	16,816		
Employees:			
Full Time:	93		
Part Time:	97		
Salaries Paid:	\$8,483,583		

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$4,609,798	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$274	\$566	\$402
Revenue Collected During FY 12:	\$18,889,225	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$17,275,912	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,123	\$772	\$584
Per Capita Expenditures:	\$1,027	\$749	\$586
Revenues over (under) Expenditures:	\$1,613,313	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	32.81%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$5,669,049	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$337	\$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:	\$1,993,268	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$4,552,146	\$634,634	\$583,284



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$13,517,707	\$8,808,233	\$2,603,619
Per Capita Debt:	\$804	\$1,349	\$648
General Obligation Debt over EAV:	0.42%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$16,947,306	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.008	\$1,513	\$1,164
Revenue Collected During FY 12:	\$6,449,167	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$6,729,448	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$384	\$460	\$317
Per Capita Expenditures:	\$400	\$423	\$299
Operating Income (loss):	-\$280,281	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	261.96%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$17,628,484	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.048	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:	Hodgkins Village		
Unit Code:	016/255/32	County:	COOK
Fiscal Year End:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,725,344		
Equalized Assessed Valuation:	\$222,008,345		
Population:	1,897		
Employees:			
Full Time:			36
Part Time:			25
Salaries Paid:			\$3,228,763

**Blended Component Units**

Number Submitted = 1  
Police Pension Fund

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$13,873,490	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$7,313	\$566	\$402
Revenue Collected During FY 12:	\$16,794,902	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$16,830,710	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$8,853	\$772	\$584
Per Capita Expenditures:	\$8,872	\$749	\$586
Revenues over (under) Expenditures:	-\$35,808	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	82.22%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$13,837,682	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$7,295	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$5,397,447	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$3,786,296	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$20,941,177	\$8,808,233	\$2,603,619
Per Capita Debt:	\$11,039	\$1,349	\$648
General Obligation Debt over EAV:	2.65%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$2,713,085	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,430	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,262,294	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,065,732	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$665	\$460	\$317
Per Capita Expenditures:	\$562	\$423	\$299
Operating Income (loss):	\$196,562	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	285.96%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,047,531	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,607	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hoffman Village**

Unit Code: **014/045/32** County: **CLINTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,000,385**

Equalized Assessed Valuation: **\$4,826,927**

Population: **500**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$19,961**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$557,202	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,114	\$728	\$463
Revenue Collected During FY 12:	\$143,991	\$260,934	\$107,898
Expenditures During FY 12:	\$100,919	\$254,752	\$102,905
Per Capita Revenue:	\$288	\$601	\$276
Per Capita Expenditures:	\$202	\$624	\$279
Revenues over (under) Expenditures:	\$43,072	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	594.81%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$600,274	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,201	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$385,802	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$214,472	\$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:	\$691.805	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.384	\$2,029	\$834
Revenue Collected During FY 12:	\$87.378	\$233,937	\$85,629
Expenditures During FY 12:	\$103.951	\$223,379	\$95,182
Per Capita Revenue:	\$175	\$570	\$228
Per Capita Expenditures:	\$208	\$558	\$237
Operating Income (loss):	-\$16.573	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	649.57%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$675.232	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.350	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name: **Hoffman Estates Village**

Unit Code: **016/260/32** County: **Cook**

Fiscal Year End: **12/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$124,096,800**

Equalized Assessed Valuation: **\$1,553,747,288**

Population: **51,895**

Employees:

**Full Time:** **323**

**Part Time:** **52**

**Salaries Paid:** **\$29,486,822**

**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:	\$18,060,780	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$348	\$436	\$373
Revenue Collected During FY 12:	\$68,093,317	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$63,951,605	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$1,312	\$988	\$993
Per Capita Expenditures:	\$1,232	\$935	\$889
Revenues over (under) Expenditures:	\$4,141,712	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	28.77%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$18,401,486	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$355	\$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:	\$8,430,181	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	-\$52,629,530	\$3,517,216	\$9,368,075



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$178,373,944	\$80,578,596	\$52,611,262
Per Capita Debt:	\$3,437	\$1,468	\$1,267
General Obligation Debt over EAV:	6.76%	4.49%	3.46%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$61,149,372	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$1.178	\$1,280	\$1,048
Revenue Collected During FY 12:	\$18,857,352	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$21,682,411	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$363	\$366	\$269
Per Capita Expenditures:	\$418	\$355	\$263
Operating Income (loss):	-\$2,825,059	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	274.47%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$59,512,073	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$1.147	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$256,740	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$309	\$728	\$463
Revenue Collected During FY 12:	\$203,855	\$260,934	\$107,898
Expenditures During FY 12:	\$374,804	\$254,752	\$102,905
Per Capita Revenue:	\$245	\$601	\$276
Per Capita Expenditures:	\$451	\$624	\$279
Revenues over (under) Expenditures:	-\$170,949	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	22.89%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$85,791	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$103	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$4,375	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$81,416	\$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: **Hollowayville Village**

Unit Code: **006/045/32** County: **BUREAU**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$50,067**

Equalized Assessed Valuation: **\$402,836**

Population: **90**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$5,750**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$145,996	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,622	\$728	\$463
Revenue Collected During FY 12:	\$30,275	\$260,934	\$107,898
Expenditures During FY 12:	\$50,067	\$254,752	\$102,905
Per Capita Revenue:	\$336	\$601	\$276
Per Capita Expenditures:	\$556	\$624	\$279
Revenues over (under) Expenditures:	-\$19,792	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	252.07%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$126,204	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,402	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$125,938	\$27,774	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Homer Village**

Unit Code: 010/040/32 County: CHAMPAIGN

Fiscal Year End: 4/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$5,983,188

Equalized Assessed Valuation: \$11,684,335

Population: 1,193

Employees:

    Full Time: 2

    Part Time: 19

    Salaries Paid: \$173,492

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$759,152	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$636	\$566	\$402
Revenue Collected During FY 12:	\$852,147	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$750,425	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$714	\$772	\$584
Per Capita Expenditures:	\$629	\$749	\$586
Revenues over (under) Expenditures:	\$101,722	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	78.74%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$590,855	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$495	\$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:	\$245,350	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$345,505	\$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:	\$4,631,334	\$8,808,233	\$2,603,619
Per Capita Debt:	\$3,882	\$1,349	\$648
General Obligation Debt over EAV:	3.25%	2.33%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$98.670	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$83	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,543,253	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$192.110	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$3,808	\$460	\$317
Per Capita Expenditures:	\$161	\$423	\$299
Operating Income (loss):	\$4,351.143	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	3985.91%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$7,657.325	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$6.419	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

Unit Name: **Homer Glen Village**

Unit Code: **099/043/32** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,704,322**

Equalized Assessed Valuation: **\$960,017,432**

Population: **24,220**

Employees:

    Full Time: **10**

    Part Time: **2**

    Salaries Paid: **\$841,424**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$7,148,838	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$295	\$566	\$402
Revenue Collected During FY 12:	\$11,137,900	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$7,559,545	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$460	\$772	\$584
Per Capita Expenditures:	\$312	\$749	\$586
Revenues over (under) Expenditures:	\$3,578,355	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	108.83%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$8,227,193	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$340	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,825,023	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$10,128,819	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$1,250,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$52	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

**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:	\$253,338	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$58	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,076,862	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$996,675	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$248	\$460	\$317
Per Capita Expenditures:	\$229	\$423	\$299
Operating Income (loss):	\$80,187	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	27.68%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$275,911	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$63	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

<b>Unit Name:</b>	Homewood Village		
<b>Unit Code:</b>	016/270/32	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$33,802,756		
<b>Equalized Assessed Valuation:</b>	\$407,376,980		
<b>Population:</b>	19,323		
<b>Employees:</b>			
	<b>Full Time:</b>	104	
	<b>Part Time:</b>	68	
	<b>Salaries Paid:</b>	\$9,455,960	

**Blended Component Units**

Number Submitted = 2  
 Fireman's Pension Employee Retirement system  
 Police Pension Employees retirement system

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$13,998,874	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$724	\$566	\$402
Revenue Collected During FY 12:	\$17,715,430	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$20,666,667	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$917	\$772	\$584
Per Capita Expenditures:	\$1,070	\$749	\$586
Revenues over (under) Expenditures:	-\$2,951,237	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	61.61%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$12,731,722	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$659	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$7,222,903	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$4,762,783	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$5,024,949	\$8,808,233	\$2,603,619
Per Capita Debt:	\$260	\$1,349	\$648
General Obligation Debt over EAV:	0.48%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$40,346,488	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,088	\$1,513	\$1,164
Revenue Collected During FY 12:	\$6,458,446	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$5,432,000	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$334	\$460	\$317
Per Capita Expenditures:	\$281	\$423	\$299
Operating Income (loss):	\$1,026,446	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	747.78%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$40,619,574	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,102	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hoopeston City		
Unit Code:	092/055/30	County:	VERMILION
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,666,810		
Equalized Assessed Valuation:	\$29,929,660		
Population:	5,600		
Employees:			
Full Time:			30
Part Time:			15
Salaries Paid:			\$1,307,021

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$901,610	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$161	\$566	\$402
Revenue Collected During FY 12:	\$3,424,294	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$3,492,984	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$611	\$772	\$584
Per Capita Expenditures:	\$624	\$749	\$586
Revenues over (under) Expenditures:	-\$68,690	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	4.21%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$146,905	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$26	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$146,905	\$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:	\$	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$345,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$62	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$4,396,483	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$785	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,306,149	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,666,767	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$233	\$460	\$317
Per Capita Expenditures:	\$298	\$423	\$299
Operating Income (loss):	-\$360,618	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	265.01%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$4,417,052	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$789	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hooppole Village**

Unit Code: **037/065/32** County: **HENRY**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$74,800**

Equalized Assessed Valuation: **\$1,190,510**

Population: **200**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$4,575**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$176,353	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$882	\$728	\$463
Revenue Collected During FY 12:	\$37,720	\$260,934	\$107,898
Expenditures During FY 12:	\$	\$254,752	\$102,905
Per Capita Revenue:	\$189	\$601	\$276
Per Capita Expenditures:	\$	\$624	\$279
Revenues over (under) Expenditures:	\$37,720	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	0.00%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$213,173	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,066	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$107,032	\$2,891	\$
Total Unreserved Funds:	\$87,594	\$27,774	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Hopedale Village**

Unit Code: **090/040/32** County: **TAZEWELL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,705,412**

Equalized Assessed Valuation: **\$14,027,079**

Population: **950**

Employees:

    Full Time: **3**

    Part Time: **10**

    Salaries Paid: **\$223,309**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$456,571	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$481	\$728	\$463
Revenue Collected During FY 12:	\$418,855	\$260,934	\$107,898
Expenditures During FY 12:	\$444,130	\$254,752	\$102,905
Per Capita Revenue:	\$441	\$601	\$276
Per Capita Expenditures:	\$468	\$624	\$279
Revenues over (under) Expenditures:	-\$25,275	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	97.11%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$431,296	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$454	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$37,886	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$113,207	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$288,609	\$426,494	\$42,600
Per Capita Debt:	\$304	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$807,716	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$850	\$2,029	\$834
Revenue Collected During FY 12:	\$254,398	\$233,937	\$85,629
Expenditures During FY 12:	\$291,059	\$223,379	\$95,182
Per Capita Revenue:	\$268	\$570	\$228
Per Capita Expenditures:	\$306	\$558	\$237
Operating Income (loss):	-\$36,661	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	264.91%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$771,055	\$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: **Hopewell Village**

Unit Code: **059/012/32** County: **MARSHALL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$262,200**

Equalized Assessed Valuation: **\$8,606,391**

Population: **410**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$18,271**

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$106,210	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$259	\$728	\$463
Revenue Collected During FY 12:	\$95,960	\$260,934	\$107,898
Expenditures During FY 12:	\$86,336	\$254,752	\$102,905
Per Capita Revenue:	\$234	\$601	\$276
Per Capita Expenditures:	\$211	\$624	\$279
Revenues over (under) Expenditures:	\$9,624	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	146.42%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$126,412	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$308	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$163,562	\$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:	\$270,401	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$660	\$2,029	\$834
Revenue Collected During FY 12:	\$80,185	\$233,937	\$85,629
Expenditures During FY 12:	\$67,302	\$223,379	\$95,182
Per Capita Revenue:	\$196	\$570	\$228
Per Capita Expenditures:	\$164	\$558	\$237
Operating Income (loss):	\$12,883	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	424.74%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$285,859	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$697	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hopkins Park Village**

Unit Code: **046/075/32** County: **KANKAKEE**

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

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$410**

Population: **800**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$78,402**

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$	\$728	\$463
Revenue Collected During FY 12:	\$437,641	\$260,934	\$107,898
Expenditures During FY 12:	\$389,896	\$254,752	\$102,905
Per Capita Revenue:	\$547	\$601	\$276
Per Capita Expenditures:	\$487	\$624	\$279
Revenues over (under) Expenditures:	\$47,745	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	28.25%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$110,145	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$138	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$3,000	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$62,400	\$426,494	\$42,600
Per Capita Debt:	\$78	\$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: **Hudson Village**

Unit Code: 064/075/32 County: MCLEAN

Fiscal Year End: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,329,600

Equalized Assessed Valuation: \$32,471,594

Population: 1,850

Employees:

    Full Time: 2

    Part Time: 11

    Salaries Paid: \$307,100

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$790,502	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$427	\$566	\$402
Revenue Collected During FY 12:	\$693,369	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$640,017	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$375	\$772	\$584
Per Capita Expenditures:	\$346	\$749	\$586
Revenues over (under) Expenditures:	\$53,352	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	141.26%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$904,060	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$489	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$354,219	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$613,145	\$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:	\$994,974	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$538	\$1,513	\$1,164
Revenue Collected During FY 12:	\$379,004	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$307,905	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$205	\$460	\$317
Per Capita Expenditures:	\$166	\$423	\$299
Operating Income (loss):	\$71,099	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	318.89%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$981,867	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$531	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Huey Village**

Unit Code: **014/050/32** County: **CLINTON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$113,000**

Equalized Assessed Valuation: **\$1,255,895**

Population: **200**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$11,830**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$57,688	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$288	\$728	\$463
Revenue Collected During FY 12:	\$61,615	\$260,934	\$107,898
Expenditures During FY 12:	\$89,208	\$254,752	\$102,905
Per Capita Revenue:	\$308	\$601	\$276
Per Capita Expenditures:	\$446	\$624	\$279
Revenues over (under) Expenditures:	-\$27,593	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	33.74%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$30,095	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$150	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$30,095	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$192,041	\$426,494	\$42,600
Per Capita Debt:	\$960	\$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: **Hull Village**

Unit Code: **075/040/32** County: **PIKE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$80,062**

Equalized Assessed Valuation: **\$2,912,474**

Population: **474**

Employees:

    Full Time: **1**

    Part Time: **3**

    Salaries Paid: **\$33,711**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$217,151	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$458	\$728	\$463
Revenue Collected During FY 12:	\$82,091	\$260,934	\$107,898
Expenditures During FY 12:	\$73,409	\$254,752	\$102,905
Per Capita Revenue:	\$173	\$601	\$276
Per Capita Expenditures:	\$155	\$624	\$279
Revenues over (under) Expenditures:	\$8,682	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	307.64%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$225,833	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$476	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$37,650	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$188,183	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$386,776	\$426,494	\$42,600
Per Capita Debt:	\$816	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$772,218	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,629	\$2,029	\$834
Revenue Collected During FY 12:	\$126,990	\$233,937	\$85,629
Expenditures During FY 12:	\$115,391	\$223,379	\$95,182
Per Capita Revenue:	\$268	\$570	\$228
Per Capita Expenditures:	\$243	\$558	\$237
Operating Income (loss):	\$11,599	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	679.27%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$783,817	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,654	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Humboldt Village**

Unit Code: **015/020/32** County: **COLES**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$311,932**

Equalized Assessed Valuation: **\$2,585,759**

Population: **437**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$45,830**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$231,381	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$529	\$728	\$463
Revenue Collected During FY 12:	\$75,239	\$260,934	\$107,898
Expenditures During FY 12:	\$80,827	\$254,752	\$102,905
Per Capita Revenue:	\$172	\$601	\$276
Per Capita Expenditures:	\$185	\$624	\$279
Revenues over (under) Expenditures:	-\$5,588	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	279.35%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$225,793	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$517	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$25,317	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$202,719	\$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:	\$90,000	\$426,494	\$42,600
Per Capita Debt:	\$206	\$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:	\$252,350	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$577	\$2,029	\$834
Revenue Collected During FY 12:	\$128,755	\$233,937	\$85,629
Expenditures During FY 12:	\$141,301	\$223,379	\$95,182
Per Capita Revenue:	\$295	\$570	\$228
Per Capita Expenditures:	\$323	\$558	\$237
Operating Income (loss):	-\$12,546	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	169.71%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$239,804	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$549	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hume Village**

Unit Code: **023/020/32** County: **EDGAR**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$129,900**

Equalized Assessed Valuation: **\$2,134,757**

Population: **380**

Employees:

    Full Time:

    Part Time: **14**

    Salaries Paid: **\$23,038**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$125,832	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$331	\$728	\$463
Revenue Collected During FY 12:	\$78,733	\$260,934	\$107,898
Expenditures During FY 12:	\$45,174	\$254,752	\$102,905
Per Capita Revenue:	\$207	\$601	\$276
Per Capita Expenditures:	\$119	\$624	\$279
Revenues over (under) Expenditures:	\$33,559	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	457.64%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$206,734	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$544	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$17,258	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$189,475	\$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:	\$151,986	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$400	\$2,029	\$834
Revenue Collected During FY 12:	\$84,874	\$233,937	\$85,629
Expenditures During FY 12:	\$36,884	\$223,379	\$95,182
Per Capita Revenue:	\$223	\$570	\$228
Per Capita Expenditures:	\$97	\$558	\$237
Operating Income (loss):	\$47,990	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	413.82%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$152,633	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$402	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$35,882,076	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,477	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$93,257,795	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3,839	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,856,144	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$7,061,919	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$200	\$460	\$317
Per Capita Expenditures:	\$291	\$423	\$299
Operating Income (loss):	-\$2,205,775	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	1293.74%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$91,362,564	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3,761	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$1,169,346	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,476	\$728	\$463
Revenue Collected During FY 12:	\$638,287	\$260,934	\$107,898
Expenditures During FY 12:	\$596,031	\$254,752	\$102,905
Per Capita Revenue:	\$806	\$601	\$276
Per Capita Expenditures:	\$753	\$624	\$279
Revenues over (under) Expenditures:	\$42,256	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	38.46%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$229,246	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$289	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$219,361	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$9,885	\$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:	\$1,185,000	\$426,494	\$42,600
Per Capita Debt:	\$1,496	\$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:	\$584,435	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$738	\$2,029	\$834
Revenue Collected During FY 12:	\$521.684	\$233,937	\$85,629
Expenditures During FY 12:	\$219.254	\$223,379	\$95,182
Per Capita Revenue:	\$659	\$570	\$228
Per Capita Expenditures:	\$277	\$558	\$237
Operating Income (loss):	\$302.430	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	415.28%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$910.523	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.150	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hutsonville Village**

Unit Code: **017/015/32** County: **CRAWFORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$298,600**

Equalized Assessed Valuation: **\$2,793,533**

Population: **554**

Employees:

    Full Time: **2**

    Part Time: **8**

    Salaries Paid: **\$92,411**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$807,264	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,457	\$728	\$463
Revenue Collected During FY 12:	\$147,363	\$260,934	\$107,898
Expenditures During FY 12:	\$165,586	\$254,752	\$102,905
Per Capita Revenue:	\$266	\$601	\$276
Per Capita Expenditures:	\$299	\$624	\$279
Revenues over (under) Expenditures:	-\$18,223	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	476.51%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$789,041	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,424	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$174,790	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$614,251	\$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:	\$845,348	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,526	\$2,029	\$834
Revenue Collected During FY 12:	\$131,631	\$233,937	\$85,629
Expenditures During FY 12:	\$130,663	\$223,379	\$95,182
Per Capita Revenue:	\$238	\$570	\$228
Per Capita Expenditures:	\$236	\$558	\$237
Operating Income (loss):	\$968	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	647.71%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$846,316	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,528	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$431,972	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$485	\$728	\$463
Revenue Collected During FY 12:	\$256,365	\$260,934	\$107,898
Expenditures During FY 12:	\$198,417	\$254,752	\$102,905
Per Capita Revenue:	\$288	\$601	\$276
Per Capita Expenditures:	\$223	\$624	\$279
Revenues over (under) Expenditures:	\$57,948	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	246.91%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$489,920	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$550	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$91,951	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$397,969	\$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:	\$320,000	\$426,494	\$42,600
Per Capita Debt:	\$359	\$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:	\$899,487	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,010	\$2,029	\$834
Revenue Collected During FY 12:	\$282,633	\$233,937	\$85,629
Expenditures During FY 12:	\$216,644	\$223,379	\$95,182
Per Capita Revenue:	\$317	\$570	\$228
Per Capita Expenditures:	\$243	\$558	\$237
Operating Income (loss):	\$65,989	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	445.65%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$965,476	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,084	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

Unit Name: **Ina Village**

Unit Code: **041/030/32** County: **JEFFERSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$533,220**

Equalized Assessed Valuation: **\$2,701,563**

Population: **2,500**

Employees:

    Full Time: **4**

    Part Time: **14**

    Salaries Paid: **\$100,226**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$885,328	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$354	\$566	\$402
Revenue Collected During FY 12:	\$505,794	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$418,893	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$202	\$772	\$584
Per Capita Expenditures:	\$168	\$749	\$586
Revenues over (under) Expenditures:	\$86,901	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	218.73%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$916,229	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$366	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$125,206	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$819,436	\$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:	\$746,676	\$8,808,233	\$2,603,619
Per Capita Debt:	\$299	\$1,349	\$648
General Obligation Debt over EAV:	9.07%	2.33%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$708,683	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$283	\$1,513	\$1,164
Revenue Collected During FY 12:	\$46,535	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$84,715	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$19	\$460	\$317
Per Capita Expenditures:	\$34	\$423	\$299
Operating Income (loss):	-\$38,180	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	857.58%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$726,503	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$291	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$697,437	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,510	\$728	\$463
Revenue Collected During FY 12:	\$97,094	\$260,934	\$107,898
Expenditures During FY 12:	\$31,597	\$254,752	\$102,905
Per Capita Revenue:	\$210	\$601	\$276
Per Capita Expenditures:	\$68	\$624	\$279
Revenues over (under) Expenditures:	\$65,497	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	2414.58%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$762,934	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,651	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$762,934	\$27,774	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$1,112,647	\$8,808,233	\$2,603,619
Per Capita Debt:	\$292	\$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:	\$1,091,967	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$287	\$1,513	\$1,164
Revenue Collected During FY 12:	\$807,595	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$863,001	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$212	\$460	\$317
Per Capita Expenditures:	\$227	\$423	\$299
Operating Income (loss):	-\$55,406	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	120.11%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,036,561	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$272	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Indianola Village**

Unit Code: **092/060/32** County: **VERMILION**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$53,445**

Equalized Assessed Valuation: **\$1,002,764**

Population: **219**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$4,523**

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$55,646	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$254	\$728	\$463
Revenue Collected During FY 12:	\$48,707	\$260,934	\$107,898
Expenditures During FY 12:	\$39,417	\$254,752	\$102,905
Per Capita Revenue:	\$222	\$601	\$276
Per Capita Expenditures:	\$180	\$624	\$279
Revenues over (under) Expenditures:	\$9,290	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	164.74%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$64,936	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$297	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$40,619	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$24,317	\$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:	\$150,000	\$426,494	\$42,600
Per Capita Debt:	\$306	\$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:	\$451.163	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$921	\$2,029	\$834
Revenue Collected During FY 12:	\$366.682	\$233,937	\$85,629
Expenditures During FY 12:	\$121.137	\$223,379	\$95,182
Per Capita Revenue:	\$748	\$570	\$228
Per Capita Expenditures:	\$247	\$558	\$237
Operating Income (loss):	\$245.545	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	575.14%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$696.708	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.422	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,080,895	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,092	\$1,349	\$648
General Obligation Debt over EAV:	1.58%	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:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$49,742	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$291	\$728	\$463
Revenue Collected During FY 12:	\$34,272	\$260,934	\$107,898
Expenditures During FY 12:	\$49,329	\$254,752	\$102,905
Per Capita Revenue:	\$200	\$601	\$276
Per Capita Expenditures:	\$288	\$624	\$279
Revenues over (under) Expenditures:	-\$15,057	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	70.95%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$35,000	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$205	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$7,321	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$27,679	\$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:	\$284,500	\$426,494	\$42,600
Per Capita Debt:	\$1,664	\$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:	\$1,288,490	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$7.535	\$2,029	\$834
Revenue Collected During FY 12:	\$60,406	\$233,937	\$85,629
Expenditures During FY 12:	\$81,615	\$223,379	\$95,182
Per Capita Revenue:	\$353	\$570	\$228
Per Capita Expenditures:	\$477	\$558	\$237
Operating Income (loss):	-\$21,209	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1552.37%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,266,966	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$7.409	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Ipava Village**

Unit Code: **029/060/32** County: **FULTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,306,600**

Equalized Assessed Valuation: **\$2,941,518**

Population: **468**

Employees:

    Full Time: **1**

    Part Time: **10**

    Salaries Paid: **\$56,290**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$148,480	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$317	\$728	\$463
Revenue Collected During FY 12:	\$152,163	\$260,934	\$107,898
Expenditures During FY 12:	\$152,938	\$254,752	\$102,905
Per Capita Revenue:	\$325	\$601	\$276
Per Capita Expenditures:	\$327	\$624	\$279
Revenues over (under) Expenditures:	-\$775	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	95.32%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$145,779	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$311	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$96,408	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$49,371	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$158,622	\$426,494	\$42,600
Per Capita Debt:	\$339	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$583,082	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,246	\$2,029	\$834
Revenue Collected During FY 12:	\$121,700	\$233,937	\$85,629
Expenditures During FY 12:	\$123,567	\$223,379	\$95,182
Per Capita Revenue:	\$260	\$570	\$228
Per Capita Expenditures:	\$264	\$558	\$237
Operating Income (loss):	-\$1,867	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	471.92%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$583,141	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,246	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$40,531	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$213	\$728	\$463
Revenue Collected During FY 12:	\$63,720	\$260,934	\$107,898
Expenditures During FY 12:	\$68,042	\$254,752	\$102,905
Per Capita Revenue:	\$335	\$601	\$276
Per Capita Expenditures:	\$358	\$624	\$279
Revenues over (under) Expenditures:	-\$4,322	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	53.22%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$36,209	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$191	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$26,242	\$27,774	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: Irving Village

Unit Code: 068/050/32 County: MONTGOME

Fiscal Year End: 4/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$884,708

Equalized Assessed Valuation: \$2,465,591

Population: 495

Employees:

    Full Time:

    Part Time: 4

    Salaries Paid: \$56,030

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$192,907	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$390	\$728	\$463
Revenue Collected During FY 12:	\$148,761	\$260,934	\$107,898
Expenditures During FY 12:	\$156,284	\$254,752	\$102,905
Per Capita Revenue:	\$301	\$601	\$276
Per Capita Expenditures:	\$316	\$624	\$279
Revenues over (under) Expenditures:	-\$7,523	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	118.62%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$185,384	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$375	\$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:	\$91,462	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$93,922	\$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:	\$698,256	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,411	\$2,029	\$834
Revenue Collected During FY 12:	\$97,994	\$233,937	\$85,629
Expenditures During FY 12:	\$118,489	\$223,379	\$95,182
Per Capita Revenue:	\$198	\$570	\$228
Per Capita Expenditures:	\$239	\$558	\$237
Operating Income (loss):	-\$20,495	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	572.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$677,761	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,369	\$2,116	\$901





**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:	\$1,097,252	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,665	\$2,029	\$834
Revenue Collected During FY 12:	\$214,451	\$233,937	\$85,629
Expenditures During FY 12:	\$232,674	\$223,379	\$95,182
Per Capita Revenue:	\$325	\$570	\$228
Per Capita Expenditures:	\$353	\$558	\$237
Operating Income (loss):	-\$18,223	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	463.75%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,079,029	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,637	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$952,463	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$12,871	\$728	\$463
Revenue Collected During FY 12:	\$36,376	\$260,934	\$107,898
Expenditures During FY 12:	\$21,131	\$254,752	\$102,905
Per Capita Revenue:	\$492	\$601	\$276
Per Capita Expenditures:	\$286	\$624	\$279
Revenues over (under) Expenditures:	\$15,245	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	4579.57%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$967,708	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$13,077	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$1,091,801	\$27,774	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

<b>Unit Name:</b>	Island Lake Village		
<b>Unit Code:</b>	049/070/32	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,368,261		
<b>Equalized Assessed Valuation:</b>	\$192,067,762		
<b>Population:</b>	8,080		
<b>Employees:</b>			
<b>Full Time:</b>			35
<b>Part Time:</b>			26
<b>Salaries Paid:</b>			\$2,553,606

<b>Blended Component Units</b>	
Number Submitted =	1
Police	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$1,869,907	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$231	\$566	\$402
Revenue Collected During FY 12:	\$4,953,172	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$5,276,595	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$613	\$772	\$584
Per Capita Expenditures:	\$653	\$749	\$586
Revenues over (under) Expenditures:	-\$323,423	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	31.52%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,663,059	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$206	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$860,917	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$259,990	\$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:	\$2,399,238	\$8,808,233	\$2,603,619
Per Capita Debt:	\$297	\$1,349	\$648
General Obligation Debt over EAV:	0.75%	2.33%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$10,613,687	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,314	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,138,034	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,248,253	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$141	\$460	\$317
Per Capita Expenditures:	\$154	\$423	\$299
Operating Income (loss):	-\$110,219	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	841.45%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$10,503,468	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,300	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$54,074,118	\$8,808,233	\$2,603,619
Per Capita Debt:	\$6,513	\$1,349	\$648
General Obligation Debt over EAV:	5.64%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$15,422,868	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,858	\$1,513	\$1,164
Revenue Collected During FY 12:	\$5,647,370	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$6,477,776	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$680	\$460	\$317
Per Capita Expenditures:	\$780	\$423	\$299
Operating Income (loss):	-\$830,406	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	225.27%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$14,592,462	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,758	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$85,042	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$174	\$728	\$463
Revenue Collected During FY 12:	\$117,150	\$260,934	\$107,898
Expenditures During FY 12:	\$114,002	\$254,752	\$102,905
Per Capita Revenue:	\$240	\$601	\$276
Per Capita Expenditures:	\$233	\$624	\$279
Revenues over (under) Expenditures:	\$3,148	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	77.36%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$88,190	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$180	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$840	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$87,350	\$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:	\$212,000	\$426,494	\$42,600
Per Capita Debt:	\$434	\$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:	\$958,501	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,960	\$2,029	\$834
Revenue Collected During FY 12:	\$184,457	\$233,937	\$85,629
Expenditures During FY 12:	\$242,026	\$223,379	\$95,182
Per Capita Revenue:	\$377	\$570	\$228
Per Capita Expenditures:	\$495	\$558	\$237
Operating Income (loss):	-\$57,569	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	372.25%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$900,932	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,842	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Ivesdale Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$239,900**

Equalized Assessed Valuation: **\$3,466,069**

Population: **267**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$5,680**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$443,269	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,660	\$728	\$463
Revenue Collected During FY 12:	\$99,210	\$260,934	\$107,898
Expenditures During FY 12:	\$101,036	\$254,752	\$102,905
Per Capita Revenue:	\$372	\$601	\$276
Per Capita Expenditures:	\$378	\$624	\$279
Revenues over (under) Expenditures:	-\$1,826	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	436.92%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$441,443	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,653	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$30,666	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$410,777	\$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:	\$31,400	\$426,494	\$42,600
Per Capita Debt:	\$118	\$1,050	\$98
General Obligation Debt over EAV:	0.91%	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$11,760	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$44	\$2,029	\$834
Revenue Collected During FY 12:	\$31,119	\$233,937	\$85,629
Expenditures During FY 12:	\$39,434	\$223,379	\$95,182
Per Capita Revenue:	\$117	\$570	\$228
Per Capita Expenditures:	\$148	\$558	\$237
Operating Income (loss):	-\$8,315	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	35.64%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$14,054	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$53	\$2,116	\$901