



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,399,040	\$8,808,233	\$2,603,619
Per Capita Debt:	\$177	\$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:	\$30,563,369	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,591	\$1,513	\$1,164
Revenue Collected During FY 12:	\$6,708,073	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$6,531,662	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$349	\$460	\$317
Per Capita Expenditures:	\$340	\$423	\$299
Operating Income (loss):	\$176,411	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	471.16%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$30,774,731	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,602	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Jeffersonville Village**

Unit Code: **096/025/32** County: **WAYNE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$596,900**

Equalized Assessed Valuation: **\$983,210**

Population: **367**

Employees:

 Full Time: **2**

 Part Time: **10**

 Salaries Paid: **\$59,051**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$33,853	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$92	\$728	\$463
Revenue Collected During FY 12:	\$77,731	\$260,934	\$107,898
Expenditures During FY 12:	\$68,490	\$254,752	\$102,905
Per Capita Revenue:	\$212	\$601	\$276
Per Capita Expenditures:	\$187	\$624	\$279
Revenues over (under) Expenditures:	\$9,241	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	62.92%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$43,094	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$117	\$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:	\$31,342	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$18,719	\$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:	\$127,000	\$426,494	\$42,600
Per Capita Debt:	\$346	\$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:	\$1,028,917	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2.804	\$2,029	\$834
Revenue Collected During FY 12:	\$241,015	\$233,937	\$85,629
Expenditures During FY 12:	\$228,470	\$223,379	\$95,182
Per Capita Revenue:	\$657	\$570	\$228
Per Capita Expenditures:	\$623	\$558	\$237
Operating Income (loss):	\$12,545	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	455.84%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,041,462	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2.838	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Jeisville Village**

Unit Code: **011/025/32** County: **CHRISTIAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$82,500**

Equalized Assessed Valuation: **\$512,838**

Population: **122**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$7,290**

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:	\$108,101	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$886	\$728	\$463
Revenue Collected During FY 12:	\$18,698	\$260,934	\$107,898
Expenditures During FY 12:	\$19,873	\$254,752	\$102,905
Per Capita Revenue:	\$153	\$601	\$276
Per Capita Expenditures:	\$163	\$624	\$279
Revenues over (under) Expenditures:	-\$1,175	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	513.04%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$101,957	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$836	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,085	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$71,875	\$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:	\$95,765	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$785	\$2,029	\$834
Revenue Collected During FY 12:	\$29,322	\$233,937	\$85,629
Expenditures During FY 12:	\$28,619	\$223,379	\$95,182
Per Capita Revenue:	\$240	\$570	\$228
Per Capita Expenditures:	\$235	\$558	\$237
Operating Income (loss):	\$703	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	352.31%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$100,828	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$826	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Jerome Village**

Unit Code: **083/060/32** County: **SANGAMON**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$2,110,160**

Equalized Assessed Valuation: **\$27,659,799**

Population: **1,656**

Employees:

 Full Time: **10**

 Part Time: **11**

 Salaries Paid: **\$595,296**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$211,734	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$128	\$566	\$402
Revenue Collected During FY 12:	\$949,251	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,109,703	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$573	\$772	\$584
Per Capita Expenditures:	\$670	\$749	\$586
Revenues over (under) Expenditures:	-\$160,452	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	13.90%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$154,282	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$93	\$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:	\$137,987	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$16,295	\$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:	\$53,543	\$8,808,233	\$2,603,619
Per Capita Debt:	\$32	\$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:	\$518,681	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$313	\$1,513	\$1,164
Revenue Collected During FY 12:	\$416,188	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$376,033	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$251	\$460	\$317
Per Capita Expenditures:	\$227	\$423	\$299
Operating Income (loss):	\$40,155	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	126.01%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$473,836	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$286	\$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:	\$20,049,720	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,376	\$1,349	\$648
General Obligation Debt over EAV:	15.07%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$7,109,840	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$843	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,675,085	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,523,749	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$317	\$460	\$317
Per Capita Expenditures:	\$299	\$423	\$299
Operating Income (loss):	\$151,336	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	287.71%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$7,261,176	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$861	\$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:	\$19,321	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$87	\$728	\$463
Revenue Collected During FY 12:	\$48,214	\$260,934	\$107,898
Expenditures During FY 12:	\$34,829	\$254,752	\$102,905
Per Capita Revenue:	\$216	\$601	\$276
Per Capita Expenditures:	\$156	\$624	\$279
Revenues over (under) Expenditures:	\$13,385	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	136.97%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$47,706	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$214	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$52,993	\$86,057	\$19,431
Total Unrestricted Net Assets:	-\$3,100	\$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:	\$35,336	\$426,494	\$42,600
Per Capita Debt:	\$158	\$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:	\$552.855	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2.479	\$2,029	\$834
Revenue Collected During FY 12:	\$38.825	\$233,937	\$85,629
Expenditures During FY 12:	\$44.090	\$223,379	\$95,182
Per Capita Revenue:	\$174	\$570	\$228
Per Capita Expenditures:	\$198	\$558	\$237
Operating Income (loss):	-\$5.265	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1207.96%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$532.590	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2.388	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,170,765	\$8,808,233	\$2,603,619
Per Capita Debt:	\$619	\$1,349	\$648
General Obligation Debt over EAV:	0.62%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$5,362,382	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$796	\$1,513	\$1,164
Revenue Collected During FY 12:	\$257,309	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$724,189	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$38	\$460	\$317
Per Capita Expenditures:	\$108	\$423	\$299
Operating Income (loss):	-\$466,880	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	676.00%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$4,895,502	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$727	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Johnsonville Village**

Unit Code: **096/030/32** County: **WAYNE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$26,350**

Equalized Assessed Valuation: **\$248,621**

Population: **69**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$3,370**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$66,843	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$969	\$728	\$463
Revenue Collected During FY 12:	\$13,415	\$260,934	\$107,898
Expenditures During FY 12:	\$10,566	\$254,752	\$102,905
Per Capita Revenue:	\$194	\$601	\$276
Per Capita Expenditures:	\$153	\$624	\$279
Revenues over (under) Expenditures:	\$2,849	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	659.59%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$69,692	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,010	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$390	\$2,891	\$
Total Unreserved Funds:	\$69,302	\$27,774	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$388,161	\$8,808,233	\$2,603,619
Per Capita Debt:	\$109	\$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:	\$5,767,711	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,622	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,488,573	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,185,835	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$418	\$460	\$317
Per Capita Expenditures:	\$333	\$423	\$299
Operating Income (loss):	\$302,738	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	511.91%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,070,449	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,707	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Joliet City		
Unit Code:	099/055/30	County:	WILL
Fiscal Year End:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$332,630,465		
Equalized Assessed Valuation:	\$2,676,345,255		
Population:	148,268		
Employees:			
Full Time:	787		
Part Time:	97		
Salaries Paid:	\$84,841,181		

Blended Component Units

Number Submitted = 2
Joliet Firefighters' Pension Fund
Joliet Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$67,813,036	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$457	\$436	\$373
Revenue Collected During FY 12:	\$167,001,302	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$170,222,228	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$1,126	\$988	\$993
Per Capita Expenditures:	\$1,148	\$935	\$889
Revenues over (under) Expenditures:	-\$3,220,926	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	33.28%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$56,653,643	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$382	\$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:	\$20,263,209	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	-\$58,751,206	\$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:	\$65,917,998	\$80,578,596	\$52,611,262
Per Capita Debt:	\$445	\$1,468	\$1,267
General Obligation Debt over EAV:	0.32%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$255,791,397	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$1.725	\$1,280	\$1,048
Revenue Collected During FY 12:	\$44,673,905	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$38,842,354	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$301	\$366	\$269
Per Capita Expenditures:	\$262	\$355	\$263
Operating Income (loss):	\$5,831,551	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	673.55%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$261,622,948	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$1.765	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Jonesboro City**

Unit Code: **091/030/30** County: **UNION**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,660,119**

Equalized Assessed Valuation: **\$14,690,579**

Population: **1,810**

Employees:

 Full Time: **11**

 Part Time: **39**

 Salaries Paid: **\$469,404**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$880,916	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$487	\$566	\$402
Revenue Collected During FY 12:	\$662,823	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$636,335	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$366	\$772	\$584
Per Capita Expenditures:	\$352	\$749	\$586
Revenues over (under) Expenditures:	\$26,488	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	142.60%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$907,404	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$501	\$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:	\$360,615	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$656,796	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,252,868	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,245	\$1,513	\$1,164
Revenue Collected During FY 12:	\$931,200	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$831,243	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$514	\$460	\$317
Per Capita Expenditures:	\$459	\$423	\$299
Operating Income (loss):	\$99,957	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	283.05%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,352,825	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,300	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Joppa Village**

Unit Code: **061/015/32** County: **MASSAC**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$225,000**

Equalized Assessed Valuation: **\$1,057,500**

Population: **360**

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:	\$233,991	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$650	\$728	\$463
Revenue Collected During FY 12:	\$114,717	\$260,934	\$107,898
Expenditures During FY 12:	\$123,929	\$254,752	\$102,905
Per Capita Revenue:	\$319	\$601	\$276
Per Capita Expenditures:	\$344	\$624	\$279
Revenues over (under) Expenditures:	-\$9,212	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	197.52%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$244,779	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$680	\$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:	\$136,246	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$108,533	\$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:	\$320,442	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$890	\$2,029	\$834
Revenue Collected During FY 12:	\$73,142	\$233,937	\$85,629
Expenditures During FY 12:	\$61,079	\$223,379	\$95,182
Per Capita Revenue:	\$203	\$570	\$228
Per Capita Expenditures:	\$170	\$558	\$237
Operating Income (loss):	\$12,063	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	511.64%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$312,505	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$868	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Joy Village**

Unit Code: **066/015/32** County: **MERCER**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$592,214**

Equalized Assessed Valuation: **\$2,884,933**

Population: **421**

Employees:

 Full Time: **2**

 Part Time: **4**

 Salaries Paid: **\$59,038**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$114,860	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$273	\$728	\$463
Revenue Collected During FY 12:	\$153,546	\$260,934	\$107,898
Expenditures During FY 12:	\$152,300	\$254,752	\$102,905
Per Capita Revenue:	\$365	\$601	\$276
Per Capita Expenditures:	\$362	\$624	\$279
Revenues over (under) Expenditures:	\$1,246	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	73.61%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$112,113	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$266	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,254	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$79,859	\$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:	\$42,607	\$426,494	\$42,600
Per Capita Debt:	\$101	\$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:	\$441,526	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,049	\$2,029	\$834
Revenue Collected During FY 12:	\$272,852	\$233,937	\$85,629
Expenditures During FY 12:	\$99,647	\$223,379	\$95,182
Per Capita Revenue:	\$648	\$570	\$228
Per Capita Expenditures:	\$237	\$558	\$237
Operating Income (loss):	\$173,205	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	620.92%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$618,724	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,470	\$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:	\$141,619	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,098	\$728	\$463
Revenue Collected During FY 12:	\$42,727	\$260,934	\$107,898
Expenditures During FY 12:	\$30,508	\$254,752	\$102,905
Per Capita Revenue:	\$331	\$601	\$276
Per Capita Expenditures:	\$236	\$624	\$279
Revenues over (under) Expenditures:	\$12,219	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	504.25%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$153,838	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,193	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,052	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$110,955	\$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:	Justice Village		
Unit Code:	016/285/32	County:	COOK
Fiscal Year End:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,728,295		
Equalized Assessed Valuation:	\$179,781,933		
Population:	12,926		
Employees:			
Full Time:			42
Part Time:			32
Salaries Paid:			\$3,064,627

Blended Component Units

Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,251,332	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$174	\$566	\$402
Revenue Collected During FY 12:	\$8,380,821	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$7,824,352	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$648	\$772	\$584
Per Capita Expenditures:	\$605	\$749	\$586
Revenues over (under) Expenditures:	\$556,469	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	37.27%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$2,916,476	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$226	\$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:	\$3,430,612	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$13,676,779	\$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:	\$13,753,950	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,064	\$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:	\$1,162,812	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$90	\$1,513	\$1,164
Revenue Collected During FY 12:	\$727,519	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$448,742	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$56	\$460	\$317
Per Capita Expenditures:	\$35	\$423	\$299
Operating Income (loss):	\$278,777	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	321.25%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,441,589	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$112	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kampsville Village**

Unit Code: **007/030/32** County: **CALHOUN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$206,410**

Equalized Assessed Valuation: **\$3,004,899**

Population: **350**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$15,388**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$93,779	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$268	\$728	\$463
Revenue Collected During FY 12:	\$92,405	\$260,934	\$107,898
Expenditures During FY 12:	\$75,089	\$254,752	\$102,905
Per Capita Revenue:	\$264	\$601	\$276
Per Capita Expenditures:	\$215	\$624	\$279
Revenues over (under) Expenditures:	\$17,316	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	146.13%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$109,726	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$314	\$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:	\$43,936	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$27,791	\$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:	\$12,260	\$426,494	\$42,600
Per Capita Debt:	\$35	\$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:	\$336,325	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$961	\$2,029	\$834
Revenue Collected During FY 12:	\$91,899	\$233,937	\$85,629
Expenditures During FY 12:	\$101,786	\$223,379	\$95,182
Per Capita Revenue:	\$263	\$570	\$228
Per Capita Expenditures:	\$291	\$558	\$237
Operating Income (loss):	-\$9,887	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	325.06%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$330,867	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$945	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kane Village**

Unit Code: **031/030/32** County: **GREENE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$382,250**

Equalized Assessed Valuation: **\$1,513,612**

Population: **426**

Employees:

 Full Time:

 Part Time: **14**

 Salaries Paid: **\$31,702**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$100,095	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$235	\$728	\$463
Revenue Collected During FY 12:	\$70,433	\$260,934	\$107,898
Expenditures During FY 12:	\$43,023	\$254,752	\$102,905
Per Capita Revenue:	\$165	\$601	\$276
Per Capita Expenditures:	\$101	\$624	\$279
Revenues over (under) Expenditures:	\$27,410	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	307.99%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$132,505	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$311	\$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:	\$132,505	\$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:	\$610,000	\$426,494	\$42,600
Per Capita Debt:	\$1,432	\$1,050	\$98
General Obligation Debt over EAV:	40.30%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$687,240	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,613	\$2,029	\$834
Revenue Collected During FY 12:	\$109,085	\$233,937	\$85,629
Expenditures During FY 12:	\$130,582	\$223,379	\$95,182
Per Capita Revenue:	\$256	\$570	\$228
Per Capita Expenditures:	\$307	\$558	\$237
Operating Income (loss):	-\$21,497	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	509.83%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$665,743	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,563	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kaneville Village**

Unit Code: **045/110/32** County: **KANE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$224,905**

Equalized Assessed Valuation: **\$11,334,451**

Population: **484**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$5,520**

Blended Component Units

Number Submitted = 2

Motor Fuel Tax

Road & Bridge Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$140,560	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$290	\$728	\$463
Revenue Collected During FY 12:	\$121,643	\$260,934	\$107,898
Expenditures During FY 12:	\$109,208	\$254,752	\$102,905
Per Capita Revenue:	\$251	\$601	\$276
Per Capita Expenditures:	\$226	\$624	\$279
Revenues over (under) Expenditures:	\$12,435	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	140.10%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$152,995	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$316	\$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:	\$	\$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: **Kangley Village**

Unit Code: **050/030/32** County: **LASALLE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$164,000**

Equalized Assessed Valuation: **\$59,736**

Population: **251**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$5,225**

Blended Component Units

Number Submitted = 1

Kangley Village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$223,865	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$892	\$728	\$463
Revenue Collected During FY 12:	\$54,142	\$260,934	\$107,898
Expenditures During FY 12:	\$110,787	\$254,752	\$102,905
Per Capita Revenue:	\$216	\$601	\$276
Per Capita Expenditures:	\$441	\$624	\$279
Revenues over (under) Expenditures:	-\$56,645	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	150.94%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$167,220	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$666	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$78,272	\$2,891	\$
Total Unreserved Funds:	\$145,593	\$27,774	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Kankakee City		
Unit Code:	046/060/30	County:	KANKAKEE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$54,477,981		
Equalized Assessed Valuation:	\$267,751,639		
Population:	27,537		
Employees:			
Full Time:			264
Part Time:			37
Salaries Paid:			\$15,788,435

Blended Component Units

Number Submitted = 2
Community Development Agency
Environmental Services Utility

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$3,689,893	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$134	\$436	\$373
Revenue Collected During FY 12:	\$40,892,699	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$37,603,493	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$1,485	\$988	\$993
Per Capita Expenditures:	\$1,366	\$935	\$889
Revenues over (under) Expenditures:	\$3,289,206	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	12.22%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$4,596,544	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$167	\$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:	\$7,580,269	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	-\$40,006,376	\$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:	\$103,320,792	\$80,578,596	\$52,611,262
Per Capita Debt:	\$3,752	\$1,468	\$1,267
General Obligation Debt over EAV:	24.48%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$26,556,325	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$964	\$1,280	\$1,048
Revenue Collected During FY 12:	\$12,406,824	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$14,057,620	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$451	\$366	\$269
Per Capita Expenditures:	\$510	\$355	\$263
Operating Income (loss):	-\$1,650,796	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	178.16%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$25,045,326	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$910	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kansas Village**

Unit Code: **023/025/32** County: **EDGAR**

Fiscal Year End: **3/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$850,200**

Equalized Assessed Valuation: **\$4,370,470**

Population: **842**

Employees:

 Full Time: **3**

 Part Time: **17**

 Salaries Paid: **\$139,545**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$587,563	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$698	\$728	\$463
Revenue Collected During FY 12:	\$211,854	\$260,934	\$107,898
Expenditures During FY 12:	\$234,100	\$254,752	\$102,905
Per Capita Revenue:	\$252	\$601	\$276
Per Capita Expenditures:	\$278	\$624	\$279
Revenues over (under) Expenditures:	-\$22,246	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	238.13%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$557,471	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$662	\$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:	\$90,204	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$392,390	\$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:	\$733,630	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$871	\$2,029	\$834
Revenue Collected During FY 12:	\$140,338	\$233,937	\$85,629
Expenditures During FY 12:	\$121,424	\$223,379	\$95,182
Per Capita Revenue:	\$167	\$570	\$228
Per Capita Expenditures:	\$144	\$558	\$237
Operating Income (loss):	\$18,914	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	619.77%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$752,544	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$894	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kappa Village**

Unit Code: **102/040/32** County: **WOODFORD**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$101,570**

Equalized Assessed Valuation: **\$4,300,000**

Population: **227**

Employees:

 Full Time: **9**

 Part Time: **2**

 Salaries Paid: **\$12,086**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$176,715	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$778	\$728	\$463
Revenue Collected During FY 12:	\$45,410	\$260,934	\$107,898
Expenditures During FY 12:	\$120,249	\$254,752	\$102,905
Per Capita Revenue:	\$200	\$601	\$276
Per Capita Expenditures:	\$530	\$624	\$279
Revenues over (under) Expenditures:	-\$74,839	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	84.72%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$101,876	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$449	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$101,877	\$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:	\$25,975	\$426,494	\$42,600
Per Capita Debt:	\$114	\$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: **Karnak Village**

Unit Code: 077/010/32 County: PULASKI

Fiscal Year End: 4/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$148,100

Equalized Assessed Valuation: \$1,218,853

Population: 499

Employees:

 Full Time: 3

 Part Time: 4

 Salaries Paid: \$122,596

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$19,457	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$39	\$728	\$463
Revenue Collected During FY 12:	\$270,259	\$260,934	\$107,898
Expenditures During FY 12:	\$319,211	\$254,752	\$102,905
Per Capita Revenue:	\$542	\$601	\$276
Per Capita Expenditures:	\$640	\$624	\$279
Revenues over (under) Expenditures:	-\$48,952	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	11.69%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$37,311	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$75	\$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:	\$58,462	\$86,057	\$19,431
Total Unrestricted Net Assets:	-\$21,151	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$278,805	\$426,494	\$42,600
Per Capita Debt:	\$559	\$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:	\$1,349,133	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,704	\$2,029	\$834
Revenue Collected During FY 12:	\$328,259	\$233,937	\$85,629
Expenditures During FY 12:	\$429,770	\$223,379	\$95,182
Per Capita Revenue:	\$658	\$570	\$228
Per Capita Expenditures:	\$861	\$558	\$237
Operating Income (loss):	-\$101,511	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	290.54%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,248,666	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2,502	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kaskaskia Village**

Unit Code: **079/035/32** County: **RANDOLPH**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$2,354**

Equalized Assessed Valuation: **\$**

Population: **14**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$255**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$514	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$37	\$728	\$463
Revenue Collected During FY 12:	\$3,881	\$260,934	\$107,898
Expenditures During FY 12:	\$2,354	\$254,752	\$102,905
Per Capita Revenue:	\$277	\$601	\$276
Per Capita Expenditures:	\$168	\$624	\$279
Revenues over (under) Expenditures:	\$1,527	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	86.70%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$2,041	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$146	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$26,872	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keenes Village**

Unit Code: **096/035/32** County: **WAYNE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$45,140**

Equalized Assessed Valuation: **\$180,896**

Population: **83**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$50,365	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$607	\$728	\$463
Revenue Collected During FY 12:	\$12,278	\$260,934	\$107,898
Expenditures During FY 12:	\$9,475	\$254,752	\$102,905
Per Capita Revenue:	\$148	\$601	\$276
Per Capita Expenditures:	\$114	\$624	\$279
Revenues over (under) Expenditures:	\$2,803	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	551.50%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$52,255	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$630	\$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:	\$17,537	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$15,513	\$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:	\$22,500	\$426,494	\$42,600
Per Capita Debt:	\$271	\$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:	\$232,471	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2.801	\$2,029	\$834
Revenue Collected During FY 12:	\$18.124	\$233,937	\$85,629
Expenditures During FY 12:	\$35.665	\$223,379	\$95,182
Per Capita Revenue:	\$218	\$570	\$228
Per Capita Expenditures:	\$430	\$558	\$237
Operating Income (loss):	-\$17.541	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	602.64%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$214,930	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2.590	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keensburg Village**

Unit Code: **093/020/32** County: **WABASH**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$91,950**

Equalized Assessed Valuation: **\$726,370**

Population: **350**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$21,622**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$42,187	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$121	\$728	\$463
Revenue Collected During FY 12:	\$42,655	\$260,934	\$107,898
Expenditures During FY 12:	\$45,014	\$254,752	\$102,905
Per Capita Revenue:	\$122	\$601	\$276
Per Capita Expenditures:	\$129	\$624	\$279
Revenues over (under) Expenditures:	-\$2,359	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	88.48%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$39,828	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$114	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,016	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$26,812	\$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:	\$216,000	\$426,494	\$42,600
Per Capita Debt:	\$617	\$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:	\$673,488	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,924	\$2,029	\$834
Revenue Collected During FY 12:	\$51,222	\$233,937	\$85,629
Expenditures During FY 12:	\$91,544	\$223,379	\$95,182
Per Capita Revenue:	\$146	\$570	\$228
Per Capita Expenditures:	\$262	\$558	\$237
Operating Income (loss):	-\$40,322	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	691.65%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$633,166	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,809	\$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:	\$361,808	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$517	\$728	\$463
Revenue Collected During FY 12:	\$428,699	\$260,934	\$107,898
Expenditures During FY 12:	\$354,474	\$254,752	\$102,905
Per Capita Revenue:	\$612	\$601	\$276
Per Capita Expenditures:	\$506	\$624	\$279
Revenues over (under) Expenditures:	\$74,225	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	123.01%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$436,033	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$623	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$440,621	\$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:	\$692,199	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$989	\$2,029	\$834
Revenue Collected During FY 12:	\$176,757	\$233,937	\$85,629
Expenditures During FY 12:	\$175,566	\$223,379	\$95,182
Per Capita Revenue:	\$253	\$570	\$228
Per Capita Expenditures:	\$251	\$558	\$237
Operating Income (loss):	\$1,191	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	394.95%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$693,390	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$991	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kell Village**

Unit Code: **058/035/32** County: **MARION**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$698,000**

Equalized Assessed Valuation: **\$612,505**

Population: **263**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$8,603**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$46,883	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$178	\$728	\$463
Revenue Collected During FY 12:	\$43,774	\$260,934	\$107,898
Expenditures During FY 12:	\$42,708	\$254,752	\$102,905
Per Capita Revenue:	\$166	\$601	\$276
Per Capita Expenditures:	\$162	\$624	\$279
Revenues over (under) Expenditures:	\$1,066	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	112.27%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$47,949	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$182	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$32,261	\$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: **Kempton Village**

Unit Code: **027/025/32** County: **FORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$268,851**

Equalized Assessed Valuation: **\$1,643,501**

Population: **231**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$16,311**

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:	\$146,706	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$635	\$728	\$463
Revenue Collected During FY 12:	\$85,378	\$260,934	\$107,898
Expenditures During FY 12:	\$72,859	\$254,752	\$102,905
Per Capita Revenue:	\$370	\$601	\$276
Per Capita Expenditures:	\$315	\$624	\$279
Revenues over (under) Expenditures:	\$12,519	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	218.54%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$159,225	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$689	\$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:	\$68,299	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$90,926	\$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:	\$66,000	\$426,494	\$42,600
Per Capita Debt:	\$286	\$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:	-\$43,365	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	-\$188	\$2,029	\$834
Revenue Collected During FY 12:	\$37,274	\$233,937	\$85,629
Expenditures During FY 12:	\$25,590	\$223,379	\$95,182
Per Capita Revenue:	\$161	\$570	\$228
Per Capita Expenditures:	\$111	\$558	\$237
Operating Income (loss):	\$11,684	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	-123.80%	416.82%	346.43%
Ending Retained Earnings for FY 12:	-\$31,681	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	-\$137	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kenilworth Village		
Unit Code:	016/290/32	County:	COOK
Fiscal Year End:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,583,005		
Equalized Assessed Valuation:	\$315,051,106		
Population:	2,513		
Employees:			
Full Time:	21		
Part Time:	9		
Salaries Paid:	\$3,474,857		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$3,242,727	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$1,290	\$566	\$402
Revenue Collected During FY 12:	\$7,660,381	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$7,325,455	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$3,048	\$772	\$584
Per Capita Expenditures:	\$2,915	\$749	\$586
Revenues over (under) Expenditures:	\$334,926	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	52.77%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$3,865,968	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$1,538	\$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:	\$791,938	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$3,264,182	\$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:	\$6,797,548	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,705	\$1,349	\$648
General Obligation Debt over EAV:	0.92%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,578,303	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$628	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,882,051	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,648,232	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$749	\$460	\$317
Per Capita Expenditures:	\$656	\$423	\$299
Operating Income (loss):	\$233,819	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	106.49%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,755,272	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$698	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kenney Village**

Unit Code: **020/025/32** County: **DEWITT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$239,621**

Equalized Assessed Valuation: **\$2,730,066**

Population: **390**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$48,455**

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:	\$270,506	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$694	\$728	\$463
Revenue Collected During FY 12:	\$107,898	\$260,934	\$107,898
Expenditures During FY 12:	\$107,547	\$254,752	\$102,905
Per Capita Revenue:	\$277	\$601	\$276
Per Capita Expenditures:	\$276	\$624	\$279
Revenues over (under) Expenditures:	\$351	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	251.85%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$270,857	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$695	\$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:	\$270,857	\$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:	\$122,528	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$314	\$2,029	\$834
Revenue Collected During FY 12:	\$77.163	\$233,937	\$85,629
Expenditures During FY 12:	\$81.076	\$223,379	\$95,182
Per Capita Revenue:	\$198	\$570	\$228
Per Capita Expenditures:	\$208	\$558	\$237
Operating Income (loss):	-\$3,913	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	146.30%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$118,615	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$304	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kewanee City		
Unit Code:	037/070/30	County:	HENRY
Fiscal Year End:	4/30/2012		
Accounting Method:	Cash		
Appropriation or Budget:	\$92,288,456		
Equalized Assessed Valuation:	\$93,635,583		
Population:	12,916		
Employees:			
	Full Time:	79	
	Part Time:	40	
	Salaries Paid:	\$4,454,322	

Blended Component Units

Number Submitted = 3
Cemetery
Kewanee Fire Pension Trust
Kewanee Police Pension Trust

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$5,932,724	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$459	\$566	\$402
Revenue Collected During FY 12:	\$7,603,790	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$6,164,402	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$589	\$772	\$584
Per Capita Expenditures:	\$477	\$749	\$586
Revenues over (under) Expenditures:	\$1,439,388	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	98.69%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$6,083,386	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$471	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,621,482	\$8,929	\$
Total Unreserved Funds:	\$4,461,904	\$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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$14,995,614	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,161	\$1,349	\$648
General Obligation Debt over EAV:	7.93%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,283,842	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$177	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,839,617	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,062,176	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$375	\$460	\$317
Per Capita Expenditures:	\$315	\$423	\$299
Operating Income (loss):	\$777,441	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	65.16%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,646,874	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$205	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keyesport Village**

Unit Code: 014/055/32 County: CLINTON

Fiscal Year End: 4/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$146,000

Equalized Assessed Valuation: \$3,361,915

Population: 722

Employees:

 Full Time: 1

 Part Time: 9

 Salaries Paid: \$66,845

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$97,449	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$135	\$728	\$463
Revenue Collected During FY 12:	\$109,479	\$260,934	\$107,898
Expenditures During FY 12:	\$103,776	\$254,752	\$102,905
Per Capita Revenue:	\$152	\$601	\$276
Per Capita Expenditures:	\$144	\$624	\$279
Revenues over (under) Expenditures:	\$5,703	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	109.22%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$113,347	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$157	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,111	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$97,236	\$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:	\$196,072	\$426,494	\$42,600
Per Capita Debt:	\$272	\$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:	\$776,069	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.075	\$2,029	\$834
Revenue Collected During FY 12:	\$178,063	\$233,937	\$85,629
Expenditures During FY 12:	\$216,198	\$223,379	\$95,182
Per Capita Revenue:	\$247	\$570	\$228
Per Capita Expenditures:	\$299	\$558	\$237
Operating Income (loss):	-\$38,135	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	341.32%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$737,934	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.022	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kilbourne Village**

Unit Code: **060/030/32** County: **MASON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$156,400**

Equalized Assessed Valuation: **\$1,493,171**

Population: **300**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$27,014**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$420,902	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,403	\$728	\$463
Revenue Collected During FY 12:	\$115,222	\$260,934	\$107,898
Expenditures During FY 12:	\$102,905	\$254,752	\$102,905
Per Capita Revenue:	\$384	\$601	\$276
Per Capita Expenditures:	\$343	\$624	\$279
Revenues over (under) Expenditures:	\$12,317	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	420.99%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$433,219	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,444	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$432,930	\$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:	Kildeer Village		
Unit Code:	049/075/32	County:	LAKE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,042,486		
Equalized Assessed Valuation:	\$303,119,519		
Population:	3,968		
Employees:			
Full Time:			13
Part Time:			1
Salaries Paid:			\$1,481,150

Blended Component Units	
Number Submitted =	1
Police Pension	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,849,559	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$466	\$566	\$402
Revenue Collected During FY 12:	\$4,136,067	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$3,703,239	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,042	\$772	\$584
Per Capita Expenditures:	\$933	\$749	\$586
Revenues over (under) Expenditures:	\$432,828	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	62.65%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$2,320,178	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$585	\$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:	\$253,958	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$3,243,668	\$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:	\$2,107,016	\$8,808,233	\$2,603,619
Per Capita Debt:	\$531	\$1,349	\$648
General Obligation Debt over EAV:	0.70%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$6,966,916	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,756	\$1,513	\$1,164
Revenue Collected During FY 12:	\$841,199	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$702,113	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$212	\$460	\$317
Per Capita Expenditures:	\$177	\$423	\$299
Operating Income (loss):	\$139,086	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	1106.54%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$7,769,127	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,958	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kincaid Village**

Unit Code: **011/030/32** County: **CHRISTIAN**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$1,136,300**

Equalized Assessed Valuation: **\$9,786,366**

Population: **1,353**

Employees:

 Full Time: **6**

 Part Time: **10**

 Salaries Paid: **\$276,116**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$328,161	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$243	\$566	\$402
Revenue Collected During FY 12:	\$355,219	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$436,049	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$263	\$772	\$584
Per Capita Expenditures:	\$322	\$749	\$586
Revenues over (under) Expenditures:	-\$80,830	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	56.72%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$247,331	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$183	\$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:	\$54,249	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$193,082	\$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:	\$271,431	\$8,808,233	\$2,603,619
Per Capita Debt:	\$201	\$1,349	\$648
General Obligation Debt over EAV:	2.55%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,412,291	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,783	\$1,513	\$1,164
Revenue Collected During FY 12:	\$476,954	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$482,201	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$353	\$460	\$317
Per Capita Expenditures:	\$356	\$423	\$299
Operating Income (loss):	-\$5,247	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	499.18%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,407,044	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,779	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kinderhook Village**

Unit Code: **075/045/32** County: **PIKE**

Fiscal Year End: **3/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$129,066**

Equalized Assessed Valuation: **\$1,503,437**

Population: **250**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$15,063**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$39,663	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$159	\$728	\$463
Revenue Collected During FY 12:	\$40,104	\$260,934	\$107,898
Expenditures During FY 12:	\$37,600	\$254,752	\$102,905
Per Capita Revenue:	\$160	\$601	\$276
Per Capita Expenditures:	\$150	\$624	\$279
Revenues over (under) Expenditures:	\$2,504	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	112.15%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$42,167	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$169	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$17,357	\$2,891	\$
Total Unreserved Funds:	\$24,810	\$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:	\$148,000	\$426,494	\$42,600
Per Capita Debt:	\$592	\$1,050	\$98
General Obligation Debt over EAV:	9.84%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$333,099	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,332	\$2,029	\$834
Revenue Collected During FY 12:	\$52,810	\$233,937	\$85,629
Expenditures During FY 12:	\$68,018	\$223,379	\$95,182
Per Capita Revenue:	\$211	\$570	\$228
Per Capita Expenditures:	\$272	\$558	\$237
Operating Income (loss):	-\$15,208	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	467.36%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$317,891	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,272	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kingston Village**

Unit Code: **019/030/32** County: **DEKALB**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$865,246**

Equalized Assessed Valuation: **\$23,918,796**

Population: **1,164**

Employees:

 Full Time: **4**

 Part Time: **1**

 Salaries Paid: **\$191,397**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$394,591	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$339	\$566	\$402
Revenue Collected During FY 12:	\$364,953	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$344,938	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$314	\$772	\$584
Per Capita Expenditures:	\$296	\$749	\$586
Revenues over (under) Expenditures:	\$20,015	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	126.11%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$435,013	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$374	\$576	\$408

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$435,013	\$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:	\$196,331	\$8,808,233	\$2,603,619
Per Capita Debt:	\$169	\$1,349	\$648
General Obligation Debt over EAV:	0.28%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	-\$62,604	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	-\$54	\$1,513	\$1,164
Revenue Collected During FY 12:	\$351,006	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$371,657	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$302	\$460	\$317
Per Capita Expenditures:	\$319	\$423	\$299
Operating Income (loss):	-\$20,651	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	-27.89%	433.89%	340.49%
Ending Retained Earnings for FY 12:	-\$103,662	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	-\$89	\$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:	\$184,737	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$612	\$728	\$463
Revenue Collected During FY 12:	\$87,681	\$260,934	\$107,898
Expenditures During FY 12:	\$99,641	\$254,752	\$102,905
Per Capita Revenue:	\$290	\$601	\$276
Per Capita Expenditures:	\$330	\$624	\$279
Revenues over (under) Expenditures:	-\$11,960	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	161.27%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$160,691	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$532	\$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:	\$44,941	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$115,750	\$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:	\$152,135	\$426,494	\$42,600
Per Capita Debt:	\$504	\$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:	\$388,915	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,288	\$2,029	\$834
Revenue Collected During FY 12:	\$106,708	\$233,937	\$85,629
Expenditures During FY 12:	\$100,147	\$223,379	\$95,182
Per Capita Revenue:	\$353	\$570	\$228
Per Capita Expenditures:	\$332	\$558	\$237
Operating Income (loss):	\$6,561	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	406.96%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$407,562	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,350	\$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:	\$107,923	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$136	\$728	\$463
Revenue Collected During FY 12:	\$212,890	\$260,934	\$107,898
Expenditures During FY 12:	\$209,989	\$254,752	\$102,905
Per Capita Revenue:	\$267	\$601	\$276
Per Capita Expenditures:	\$264	\$624	\$279
Revenues over (under) Expenditures:	\$2,901	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	52.78%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$110,824	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$139	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$92,031	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$18,793	\$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:	\$1,804,063	\$426,494	\$42,600
Per Capita Debt:	\$2,266	\$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:	\$2,218,662	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,787	\$2,029	\$834
Revenue Collected During FY 12:	\$1,195,630	\$233,937	\$85,629
Expenditures During FY 12:	\$409,291	\$223,379	\$95,182
Per Capita Revenue:	\$1,502	\$570	\$228
Per Capita Expenditures:	\$514	\$558	\$237
Operating Income (loss):	\$786,339	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	734.20%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$3,005,001	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$3,775	\$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:	\$100,080	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$870	\$728	\$463
Revenue Collected During FY 12:	\$137,466	\$260,934	\$107,898
Expenditures During FY 12:	\$49,023	\$254,752	\$102,905
Per Capita Revenue:	\$1,195	\$601	\$276
Per Capita Expenditures:	\$426	\$624	\$279
Revenues over (under) Expenditures:	\$88,443	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	285.07%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$139,750	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,215	\$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:	\$22,200	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$117,550	\$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:	\$274,598	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,388	\$2,029	\$834
Revenue Collected During FY 12:	\$18,587	\$233,937	\$85,629
Expenditures During FY 12:	\$83,919	\$223,379	\$95,182
Per Capita Revenue:	\$162	\$570	\$228
Per Capita Expenditures:	\$730	\$558	\$237
Operating Income (loss):	-\$65,332	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	307.49%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$258,039	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2,244	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$22,806	\$8,808,233	\$2,603,619
Per Capita Debt:	\$13	\$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:	\$1,732,254	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$993	\$1,513	\$1,164
Revenue Collected During FY 12:	\$296,891	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$319,068	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$170	\$460	\$317
Per Capita Expenditures:	\$183	\$423	\$299
Operating Income (loss):	-\$22,177	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	572.95%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,828,100	\$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 Less Than 1,000

Local Government Profile

Unit Name: **Kirkwood Village**

Unit Code: 094/015/32 County: WARREN

Fiscal Year End: 4/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,002,966

Equalized Assessed Valuation: \$47,323,200

Population: 714

Employees:

 Full Time: 1

 Part Time: 9

 Salaries Paid: \$66,839

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$299,105	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$419	\$728	\$463
Revenue Collected During FY 12:	\$159,985	\$260,934	\$107,898
Expenditures During FY 12:	\$171,322	\$254,752	\$102,905
Per Capita Revenue:	\$224	\$601	\$276
Per Capita Expenditures:	\$240	\$624	\$279
Revenues over (under) Expenditures:	-\$11,337	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	167.97%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$287,768	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$403	\$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:	\$257,151	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$30,617	\$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:	\$854,359	\$426,494	\$42,600
Per Capita Debt:	\$1,197	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$874,405	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.225	\$2,029	\$834
Revenue Collected During FY 12:	\$257,393	\$233,937	\$85,629
Expenditures During FY 12:	\$171,166	\$223,379	\$95,182
Per Capita Revenue:	\$360	\$570	\$228
Per Capita Expenditures:	\$240	\$558	\$237
Operating Income (loss):	\$86,227	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	561.23%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$960,632	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.345	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$506,857	\$8,808,233	\$2,603,619
Per Capita Debt:	\$174	\$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:	\$5,685,553	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,953	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,112,992	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$991,089	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$382	\$460	\$317
Per Capita Expenditures:	\$340	\$423	\$299
Operating Income (loss):	\$121,903	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	633.37%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,277,296	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,156	\$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:	\$8,400,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$540	\$1,349	\$648
General Obligation Debt over EAV:	0.87%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$21,913,797	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,409	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,507,468	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$5,037,517	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$290	\$460	\$317
Per Capita Expenditures:	\$324	\$423	\$299
Operating Income (loss):	-\$530,049	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	426.47%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$21,483,748	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,382	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,345,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$394	\$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:	\$10,664,699	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$785	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,538,275	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,960,644	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$261	\$460	\$317
Per Capita Expenditures:	\$218	\$423	\$299
Operating Income (loss):	\$577,631	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	378.45%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$11,204,690	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$825	\$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:	\$201,217	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$145	\$566	\$402
Revenue Collected During FY 12:	\$387,304	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$464,142	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$280	\$772	\$584
Per Capita Expenditures:	\$335	\$749	\$586
Revenues over (under) Expenditures:	-\$76,838	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	28.22%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$130,979	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$95	\$576	\$408

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$130,979	\$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:	\$30,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$22	\$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:	\$442,341	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$319	\$1,513	\$1,164
Revenue Collected During FY 12:	\$382,056	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$472,824	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$276	\$460	\$317
Per Capita Expenditures:	\$341	\$423	\$299
Operating Income (loss):	-\$90,768	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	79.30%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$374,973	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$271	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **La Moille Village**

Unit Code: **006/055/32** County: **BUREAU**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,004,000**

Equalized Assessed Valuation: **\$7,043,518**

Population: **726**

Employees:

 Full Time: **2**

 Part Time: **10**

 Salaries Paid: **\$101,255**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$116,622	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$161	\$728	\$463
Revenue Collected During FY 12:	\$194,699	\$260,934	\$107,898
Expenditures During FY 12:	\$187,253	\$254,752	\$102,905
Per Capita Revenue:	\$268	\$601	\$276
Per Capita Expenditures:	\$258	\$624	\$279
Revenues over (under) Expenditures:	\$7,446	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	77.31%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$144,765	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$199	\$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:	\$144,586	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$179	\$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:	\$293,599	\$426,494	\$42,600
Per Capita Debt:	\$404	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$642,387	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$885	\$2,029	\$834
Revenue Collected During FY 12:	\$200,833	\$233,937	\$85,629
Expenditures During FY 12:	\$160,043	\$223,379	\$95,182
Per Capita Revenue:	\$277	\$570	\$228
Per Capita Expenditures:	\$220	\$558	\$237
Operating Income (loss):	\$40,790	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	482.37%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$772,000	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.063	\$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:	\$34,309	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$457	\$728	\$463
Revenue Collected During FY 12:	\$8,039	\$260,934	\$107,898
Expenditures During FY 12:	\$19,147	\$254,752	\$102,905
Per Capita Revenue:	\$107	\$601	\$276
Per Capita Expenditures:	\$255	\$624	\$279
Revenues over (under) Expenditures:	-\$11,108	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	121.17%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$23,201	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$309	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,033	\$2,891	\$
Total Unreserved Funds:	\$22,168	\$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:	\$17.089	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$228	\$2,029	\$834
Revenue Collected During FY 12:	\$6.066	\$233,937	\$85,629
Expenditures During FY 12:	\$5.619	\$223,379	\$95,182
Per Capita Revenue:	\$81	\$570	\$228
Per Capita Expenditures:	\$75	\$558	\$237
Operating Income (loss):	\$447	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	312.08%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$17.536	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$234	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **La Rose Village**

Unit Code: **059/020/32** County: **MARSHALL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$154,600**

Equalized Assessed Valuation: **\$1,318,116**

Population: **144**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$5,700**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$110,720	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$769	\$728	\$463
Revenue Collected During FY 12:	\$39,747	\$260,934	\$107,898
Expenditures During FY 12:	\$73,583	\$254,752	\$102,905
Per Capita Revenue:	\$276	\$601	\$276
Per Capita Expenditures:	\$511	\$624	\$279
Revenues over (under) Expenditures:	-\$33,836	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	104.49%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$76,884	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$534	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,617	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$65,267	\$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:	\$16,000	\$426,494	\$42,600
Per Capita Debt:	\$111	\$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:	\$174,810	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.214	\$2,029	\$834
Revenue Collected During FY 12:	\$34,665	\$233,937	\$85,629
Expenditures During FY 12:	\$31,014	\$223,379	\$95,182
Per Capita Revenue:	\$241	\$570	\$228
Per Capita Expenditures:	\$215	\$558	\$237
Operating Income (loss):	\$3,651	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	575.42%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$178,461	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.239	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$25,437,014	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,438	\$1,349	\$648
General Obligation Debt over EAV:	7.96%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$13,503,277	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,294	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,374,289	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$3,605,843	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$419	\$460	\$317
Per Capita Expenditures:	\$346	\$423	\$299
Operating Income (loss):	\$768,446	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	395.75%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$14,270,134	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,368	\$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:	\$1,103,591	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$570	\$566	\$402
Revenue Collected During FY 12:	\$1,650,901	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,711,778	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$852	\$772	\$584
Per Capita Expenditures:	\$884	\$749	\$586
Revenues over (under) Expenditures:	-\$60,877	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	60.91%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,042,714	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$538	\$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:	\$465,366	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$1,434,342	\$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:	\$985,325	\$8,808,233	\$2,603,619
Per Capita Debt:	\$509	\$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:	\$1,260,682	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$651	\$1,513	\$1,164
Revenue Collected During FY 12:	\$393,774	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$454,108	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$203	\$460	\$317
Per Capita Expenditures:	\$234	\$423	\$299
Operating Income (loss):	-\$60,334	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	264.33%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,200,348	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$620	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Ladd Village**

Unit Code: **006/050/32** County: **BUREAU**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,450,720**

Equalized Assessed Valuation: **\$14,693,181**

Population: **1,295**

Employees:

 Full Time: **6**

 Part Time: **22**

 Salaries Paid: **\$318,241**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$195,038	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$151	\$566	\$402
Revenue Collected During FY 12:	\$545,012	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$478,463	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$421	\$772	\$584
Per Capita Expenditures:	\$369	\$749	\$586
Revenues over (under) Expenditures:	\$66,549	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	54.67%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$261,587	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$202	\$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:	\$239,485	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$16,264	\$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:	\$1,329,789	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,027	\$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:	\$2,293,485	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,771	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,511,118	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,845,887	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$1,939	\$460	\$317
Per Capita Expenditures:	\$1,425	\$423	\$299
Operating Income (loss):	\$665,231	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	160.29%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,958,716	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,285	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lafayette Village**

Unit Code: **087/015/32** County: **STARK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$226,700**

Equalized Assessed Valuation: **\$810,311**

Population: **203**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$8,909**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$52,367	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$258	\$728	\$463
Revenue Collected During FY 12:	\$44,022	\$260,934	\$107,898
Expenditures During FY 12:	\$54,405	\$254,752	\$102,905
Per Capita Revenue:	\$217	\$601	\$276
Per Capita Expenditures:	\$268	\$624	\$279
Revenues over (under) Expenditures:	-\$10,383	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	72.83%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$39,622	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$195	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$39,622	\$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:	\$27,000	\$426,494	\$42,600
Per Capita Debt:	\$133	\$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:	\$72,188	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$356	\$2,029	\$834
Revenue Collected During FY 12:	\$107,891	\$233,937	\$85,629
Expenditures During FY 12:	\$29,353	\$223,379	\$95,182
Per Capita Revenue:	\$531	\$570	\$228
Per Capita Expenditures:	\$145	\$558	\$237
Operating Income (loss):	\$78,538	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	510.55%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$149,863	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$738	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,733,238	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$349	\$566	\$402
Revenue Collected During FY 12:	\$1,944,827	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$2,336,768	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$391	\$772	\$584
Per Capita Expenditures:	\$470	\$749	\$586
Revenues over (under) Expenditures:	-\$391,941	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	68.15%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,592,412	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$320	\$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:	\$513,690	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$1,139,857	\$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:	\$8,780,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,766	\$1,349	\$648
General Obligation Debt over EAV:	2.55%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,063,000	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$214	\$1,513	\$1,164
Revenue Collected During FY 12:	\$817,801	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$533,248	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$164	\$460	\$317
Per Capita Expenditures:	\$107	\$423	\$299
Operating Income (loss):	\$284,553	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	252.71%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,347,553	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$271	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,500,263	\$8,808,233	\$2,603,619
Per Capita Debt:	\$961	\$1,349	\$648
General Obligation Debt over EAV:	0.36%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$6,070,849	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,061	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,232,804	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,830,523	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$215	\$460	\$317
Per Capita Expenditures:	\$320	\$423	\$299
Operating Income (loss):	-\$597,719	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	332.43%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,085,228	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,063	\$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:	\$61,384,882	\$8,808,233	\$2,603,619
Per Capita Debt:	\$3,168	\$1,349	\$648
General Obligation Debt over EAV:	1.48%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$45,603,699	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,354	\$1,513	\$1,164
Revenue Collected During FY 12:	\$8,767,029	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$9,425,023	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$452	\$460	\$317
Per Capita Expenditures:	\$486	\$423	\$299
Operating Income (loss):	-\$657,994	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	477.28%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$44,983,451	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,322	\$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:	\$60,587	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$252	\$728	\$463
Revenue Collected During FY 12:	\$46,657	\$260,934	\$107,898
Expenditures During FY 12:	\$47,442	\$254,752	\$102,905
Per Capita Revenue:	\$194	\$601	\$276
Per Capita Expenditures:	\$198	\$624	\$279
Revenues over (under) Expenditures:	-\$785	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	126.05%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$59,802	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$249	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$61,246	\$27,774	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,848,848	\$8,808,233	\$2,603,619
Per Capita Debt:	\$555	\$1,349	\$648
General Obligation Debt over EAV:	0.20%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$19,709,913	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2.255	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,809,314	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,068,958	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$207	\$460	\$317
Per Capita Expenditures:	\$237	\$423	\$299
Operating Income (loss):	-\$259,644	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	940.10%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$19,450,269	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2.225	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Zurich Village		
Unit Code:	049/100/32	County:	LAKE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$44,837,531		
Equalized Assessed Valuation:	\$839,863,132		
Population:	19,813		
Employees:			
Full Time:			170
Part Time:			133
Salaries Paid:			\$14,365,729

Blended Component Units

Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$5,537,627	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$279	\$566	\$402
Revenue Collected During FY 12:	\$28,569,694	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$22,973,515	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,442	\$772	\$584
Per Capita Expenditures:	\$1,160	\$749	\$586
Revenues over (under) Expenditures:	\$5,596,179	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	45.75%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$10,511,072	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$531	\$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:	\$17,592,724	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$24,640,955	\$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:	\$36,492,873	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,842	\$1,349	\$648
General Obligation Debt over EAV:	0.41%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$42,230,899	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,131	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,682,420	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,673,670	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$236	\$460	\$317
Per Capita Expenditures:	\$236	\$423	\$299
Operating Income (loss):	\$8,750	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	906.08%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$42,346,958	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,137	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Lake-In-The-Hills Village**

Unit Code: **063/055/32** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,997,100**

Equalized Assessed Valuation: **\$621,887,649**

Population: **28,965**

Employees:

 Full Time: **118**

 Part Time: **9**

 Salaries Paid: **\$8,941,764**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$11,700,188	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$404	\$436	\$373
Revenue Collected During FY 12:	\$17,928,456	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$15,539,157	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$619	\$988	\$993
Per Capita Expenditures:	\$536	\$935	\$889
Revenues over (under) Expenditures:	\$2,389,299	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	84.52%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$13,133,371	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$453	\$468	\$398

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,799,267	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	\$11,382,687	\$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:	\$7,657,313	\$80,578,596	\$52,611,262
Per Capita Debt:	\$264	\$1,468	\$1,267
General Obligation Debt over EAV:	1.05%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$62,461,308	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$2.156	\$1,280	\$1,048
Revenue Collected During FY 12:	\$5,205,718	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$4,726,891	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$180	\$366	\$269
Per Capita Expenditures:	\$163	\$355	\$263
Operating Income (loss):	\$478,827	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	1330.88%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$62,909,196	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$2.172	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$8,808,233	\$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:	\$5,070,774	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$843	\$1,513	\$1,164
Revenue Collected During FY 12:	\$304,834	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$319,417	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$51	\$460	\$317
Per Capita Expenditures:	\$53	\$423	\$299
Operating Income (loss):	-\$14,583	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	1582.94%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$5,056,191	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$840	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Lakewood Village**

Unit Code: **063/070/32** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,307,465**

Equalized Assessed Valuation: **\$182,263,021**

Population: **3,811**

Employees:

 Full Time: **20**

 Part Time: **41**

 Salaries Paid: **\$1,582,532**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 12:	\$2,854,667	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$749	\$566	\$402
Revenue Collected During FY 12:	\$3,691,420	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$4,112,730	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$969	\$772	\$584
Per Capita Expenditures:	\$1,079	\$749	\$586
Revenues over (under) Expenditures:	-\$421,310	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	59.60%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$2,450,982	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$643	\$576	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,369,083	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$1,028,017	\$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:	\$8,423,986	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,210	\$1,349	\$648
General Obligation Debt over EAV:	0.12%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$17,897,293	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$4.696	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,333,438	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,934,490	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$875	\$460	\$317
Per Capita Expenditures:	\$770	\$423	\$299
Operating Income (loss):	\$398,948	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	623.49%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$18,296,326	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$4.801	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 2

City Cemetary

City Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$929,239	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$638	\$566	\$402
Revenue Collected During FY 12:	\$925,665	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$615,852	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$635	\$772	\$584
Per Capita Expenditures:	\$423	\$749	\$586
Revenues over (under) Expenditures:	\$309,813	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	201.19%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,239,052	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$850	\$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:	\$707,448	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$488,746	\$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:	\$265,887	\$8,808,233	\$2,603,619
Per Capita Debt:	\$182	\$1,349	\$648
General Obligation Debt over EAV:	1.40%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,625,377	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,802	\$1,513	\$1,164
Revenue Collected During FY 12:	\$663,829	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$689,722	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$456	\$460	\$317
Per Capita Expenditures:	\$473	\$423	\$299
Operating Income (loss):	-\$25,893	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	376.89%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,599,484	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,784	\$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:	\$27,999,111	\$80,578,596	\$52,611,262
Per Capita Debt:	\$984	\$1,468	\$1,267
General Obligation Debt over EAV:	4.30%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$23,559,614	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$828	\$1,280	\$1,048
Revenue Collected During FY 12:	\$4,952,204	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$5,339,914	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$174	\$366	\$269
Per Capita Expenditures:	\$188	\$355	\$263
Operating Income (loss):	-\$387,710	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	467.82%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$24,981,217	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$878	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$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:	\$190,933	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$505	\$2,029	\$834
Revenue Collected During FY 12:	\$83,677	\$233,937	\$85,629
Expenditures During FY 12:	\$79,442	\$223,379	\$95,182
Per Capita Revenue:	\$221	\$570	\$228
Per Capita Expenditures:	\$210	\$558	\$237
Operating Income (loss):	\$4,235	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	245.67%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$195,168	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$516	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,006,702	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,611	\$1,349	\$648
General Obligation Debt over EAV:	2.63%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$8,468,436	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,948	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,774,755	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,564,804	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$408	\$460	\$317
Per Capita Expenditures:	\$360	\$423	\$299
Operating Income (loss):	\$209,951	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	554.60%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$8,678,387	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,996	\$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:	\$152,923	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$345	\$728	\$463
Revenue Collected During FY 12:	\$181,811	\$260,934	\$107,898
Expenditures During FY 12:	\$182,719	\$254,752	\$102,905
Per Capita Revenue:	\$410	\$601	\$276
Per Capita Expenditures:	\$412	\$624	\$279
Revenues over (under) Expenditures:	-\$908	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	86.75%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$158,501	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$358	\$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:	\$101,473	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$57,028	\$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:	\$1,131,500	\$426,494	\$42,600
Per Capita Debt:	\$2,554	\$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:	\$879,153	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,985	\$2,029	\$834
Revenue Collected During FY 12:	\$152,536	\$233,937	\$85,629
Expenditures During FY 12:	\$218,664	\$223,379	\$95,182
Per Capita Revenue:	\$344	\$570	\$228
Per Capita Expenditures:	\$494	\$558	\$237
Operating Income (loss):	-\$66,128	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	373.35%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$816,377	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,843	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,060,454	\$8,808,233	\$2,603,619
Per Capita Debt:	\$240	\$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:	\$3,894,500	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$882	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,453,197	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,269,966	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$329	\$460	\$317
Per Capita Expenditures:	\$287	\$423	\$299
Operating Income (loss):	\$183,231	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	329.19%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$4,180,662	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$946	\$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:	\$111,847	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$332	\$728	\$463
Revenue Collected During FY 12:	\$88,570	\$260,934	\$107,898
Expenditures During FY 12:	\$62,199	\$254,752	\$102,905
Per Capita Revenue:	\$263	\$601	\$276
Per Capita Expenditures:	\$185	\$624	\$279
Revenues over (under) Expenditures:	\$26,371	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	203.73%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$126,718	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$376	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,503	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$102,215	\$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:	\$165,523	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$491	\$2,029	\$834
Revenue Collected During FY 12:	\$83,830	\$233,937	\$85,629
Expenditures During FY 12:	\$118,343	\$223,379	\$95,182
Per Capita Revenue:	\$249	\$570	\$228
Per Capita Expenditures:	\$351	\$558	\$237
Operating Income (loss):	-\$34,513	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	120.42%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$142,510	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$423	\$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:	\$241,356	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$247	\$728	\$463
Revenue Collected During FY 12:	\$398,807	\$260,934	\$107,898
Expenditures During FY 12:	\$353,930	\$254,752	\$102,905
Per Capita Revenue:	\$408	\$601	\$276
Per Capita Expenditures:	\$362	\$624	\$279
Revenues over (under) Expenditures:	\$44,877	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	73.54%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$260,282	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$266	\$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:	\$159,978	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$158,290	\$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:	\$721,028	\$426,494	\$42,600
Per Capita Debt:	\$738	\$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:	\$356,878	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$365	\$2,029	\$834
Revenue Collected During FY 12:	\$159,062	\$233,937	\$85,629
Expenditures During FY 12:	\$177,315	\$223,379	\$95,182
Per Capita Revenue:	\$163	\$570	\$228
Per Capita Expenditures:	\$181	\$558	\$237
Operating Income (loss):	-\$18,253	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	205.61%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$364,576	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$373	\$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:	\$439,644	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$293	\$566	\$402
Revenue Collected During FY 12:	\$850,876	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$789,472	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$566	\$772	\$584
Per Capita Expenditures:	\$525	\$749	\$586
Revenues over (under) Expenditures:	\$61,404	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	63.47%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$501,048	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$333	\$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:	\$288,082	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$212,966	\$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:	\$	\$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:	\$	\$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:	\$39,070,017	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,442	\$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:	\$45,311,963	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,832	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,529,547	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,902,760	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$283	\$460	\$317
Per Capita Expenditures:	\$306	\$423	\$299
Operating Income (loss):	-\$373,213	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	915.79%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$44,898,903	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,806	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lena Village		
Unit Code:	089/035/32	County:	STEPHENSON
Fiscal Year End:	4/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,418,250		
Equalized Assessed Valuation:	\$40,996,816		
Population:	2,912		
Employees:			
	Full Time:	9	
	Part Time:	28	
	Salaries Paid:	\$529,091	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$3,443,101	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$1,182	\$566	\$402
Revenue Collected During FY 12:	\$1,590,297	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,102,869	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$546	\$772	\$584
Per Capita Expenditures:	\$379	\$749	\$586
Revenues over (under) Expenditures:	\$487,428	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	356.39%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$3,930,529	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$1,350	\$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:	\$956,024	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$2,151,896	\$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:	\$2,453,907	\$8,808,233	\$2,603,619
Per Capita Debt:	\$843	\$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:	\$1,998,649	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$686	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,023,320	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$853,696	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$351	\$460	\$317
Per Capita Expenditures:	\$293	\$423	\$299
Operating Income (loss):	\$169,624	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	253.99%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,168,273	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$745	\$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:	\$196,902	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$368	\$728	\$463
Revenue Collected During FY 12:	\$139,264	\$260,934	\$107,898
Expenditures During FY 12:	\$173,714	\$254,752	\$102,905
Per Capita Revenue:	\$260	\$601	\$276
Per Capita Expenditures:	\$325	\$624	\$279
Revenues over (under) Expenditures:	-\$34,450	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	93.48%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$162,391	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$304	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,587	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$177,686	\$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:	\$19,048	\$426,494	\$42,600
Per Capita Debt:	\$36	\$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:	\$716,239	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,339	\$2,029	\$834
Revenue Collected During FY 12:	\$191,241	\$233,937	\$85,629
Expenditures During FY 12:	\$137,159	\$223,379	\$95,182
Per Capita Revenue:	\$357	\$570	\$228
Per Capita Expenditures:	\$256	\$558	\$237
Operating Income (loss):	\$54,082	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	561.67%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$770,382	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,440	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Leonore Village**

Unit Code: **050/045/32** County: **LASALLE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$69,300**

Equalized Assessed Valuation: **\$865,350**

Population: **160**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$8,707**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$69,457	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$434	\$728	\$463
Revenue Collected During FY 12:	\$25,426	\$260,934	\$107,898
Expenditures During FY 12:	\$29,744	\$254,752	\$102,905
Per Capita Revenue:	\$159	\$601	\$276
Per Capita Expenditures:	\$186	\$624	\$279
Revenues over (under) Expenditures:	-\$4,318	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	219.00%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$65,139	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$407	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$65,139	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$25,459	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$159	\$2,029	\$834
Revenue Collected During FY 12:	\$23,448	\$233,937	\$85,629
Expenditures During FY 12:	\$8,991	\$223,379	\$95,182
Per Capita Revenue:	\$147	\$570	\$228
Per Capita Expenditures:	\$56	\$558	\$237
Operating Income (loss):	\$14,457	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	443.96%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$39,916	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$249	\$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:	\$49,752	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$174	\$728	\$463
Revenue Collected During FY 12:	\$57,760	\$260,934	\$107,898
Expenditures During FY 12:	\$74,087	\$254,752	\$102,905
Per Capita Revenue:	\$202	\$601	\$276
Per Capita Expenditures:	\$259	\$624	\$279
Revenues over (under) Expenditures:	-\$16,327	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	60.94%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$45,147	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$158	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,008	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$13,994	\$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:	\$34,675	\$426,494	\$42,600
Per Capita Debt:	\$121	\$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:	\$54,090	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$189	\$2,029	\$834
Revenue Collected During FY 12:	\$53,568	\$233,937	\$85,629
Expenditures During FY 12:	\$46,649	\$223,379	\$95,182
Per Capita Revenue:	\$187	\$570	\$228
Per Capita Expenditures:	\$163	\$558	\$237
Operating Income (loss):	\$6,919	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	105.65%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$49,287	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$172	\$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="21"/>
Part Time:	<input type="text" value="15"/>
Salaries Paid:	<input type="text" value="\$1,079,763"/>

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,691,865	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$472	\$566	\$402
Revenue Collected During FY 12:	\$2,551,199	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,640,349	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$712	\$772	\$584
Per Capita Expenditures:	\$458	\$749	\$586
Revenues over (under) Expenditures:	\$910,850	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	163.61%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$2,683,736	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$749	\$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:	\$3,709,655	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$827,537	\$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:	\$5,378,283	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,502	\$1,349	\$648
General Obligation Debt over EAV:	9.35%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,052,611	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$852	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,962,059	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,547,982	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$548	\$460	\$317
Per Capita Expenditures:	\$432	\$423	\$299
Operating Income (loss):	\$414,077	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	221.04%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,421,688	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$956	\$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:	\$890,381	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$364	\$566	\$402
Revenue Collected During FY 12:	\$930,814	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$977,126	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$380	\$772	\$584
Per Capita Expenditures:	\$399	\$749	\$586
Revenues over (under) Expenditures:	-\$46,312	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	84.45%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$825,181	\$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:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$835,888	\$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:	\$824,374	\$8,808,233	\$2,603,619
Per Capita Debt:	\$337	\$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:	\$1,341,489	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$548	\$1,513	\$1,164
Revenue Collected During FY 12:	\$634,520	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$551,100	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$259	\$460	\$317
Per Capita Expenditures:	\$225	\$423	\$299
Operating Income (loss):	\$83,420	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	258.56%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,424,909	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$582	\$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:	\$1,247,646	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$653	\$566	\$402
Revenue Collected During FY 12:	\$850,385	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,081,248	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$445	\$772	\$584
Per Capita Expenditures:	\$566	\$749	\$586
Revenues over (under) Expenditures:	-\$230,863	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	94.04%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,016,783	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$532	\$576	\$408

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$1,548,190	\$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:	\$16,689,687	\$8,808,233	\$2,603,619
Per Capita Debt:	\$8,729	\$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:	\$3,721,433	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,946	\$1,513	\$1,164
Revenue Collected During FY 12:	\$804,325	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,109,320	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$421	\$460	\$317
Per Capita Expenditures:	\$580	\$423	\$299
Operating Income (loss):	-\$304,995	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	307.98%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,416,438	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,787	\$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:	\$262,904	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$292	\$728	\$463
Revenue Collected During FY 12:	\$139,580	\$260,934	\$107,898
Expenditures During FY 12:	\$119,756	\$254,752	\$102,905
Per Capita Revenue:	\$155	\$601	\$276
Per Capita Expenditures:	\$133	\$624	\$279
Revenues over (under) Expenditures:	\$19,824	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	236.08%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$282,723	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$314	\$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:	\$58,864	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$234,809	\$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:	\$1,087,455	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,208	\$2,029	\$834
Revenue Collected During FY 12:	\$139,299	\$233,937	\$85,629
Expenditures During FY 12:	\$98,858	\$223,379	\$95,182
Per Capita Revenue:	\$155	\$570	\$228
Per Capita Expenditures:	\$110	\$558	\$237
Operating Income (loss):	\$40,441	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1140.93%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,127,896	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,253	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Libertyville Village		
Unit Code:	049/105/32	County:	LAKE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,272,550		
Equalized Assessed Valuation:	\$1,182,827,397		
Population:	20,315		
Employees:			
	Full Time:	167	
	Part Time:	284	
	Salaries Paid:	\$14,377,724	

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$6,078,306	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$299	\$566	\$402
Revenue Collected During FY 12:	\$25,704,186	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$22,127,069	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,265	\$772	\$584
Per Capita Expenditures:	\$1,089	\$749	\$586
Revenues over (under) Expenditures:	\$3,577,117	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	40.81%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$9,030,423	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$445	\$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:	\$1,806,307	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$9,800,419	\$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:	\$27,001,797	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,329	\$1,349	\$648
General Obligation Debt over EAV:	2.18%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$19,150,919	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$943	\$1,513	\$1,164
Revenue Collected During FY 12:	\$10,060,239	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$10,835,138	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$495	\$460	\$317
Per Capita Expenditures:	\$533	\$423	\$299
Operating Income (loss):	-\$774,899	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	174.86%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$18,946,020	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$933	\$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:	\$658,055	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$656	\$566	\$402
Revenue Collected During FY 12:	\$261,447	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$203,844	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$261	\$772	\$584
Per Capita Expenditures:	\$203	\$749	\$586
Revenues over (under) Expenditures:	\$57,603	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	351.08%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$715,658	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$714	\$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:	\$405,425	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$310,233	\$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:	\$	\$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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$117,122	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$937	\$728	\$463
Revenue Collected During FY 12:	\$30,299	\$260,934	\$107,898
Expenditures During FY 12:	\$20,396	\$254,752	\$102,905
Per Capita Revenue:	\$242	\$601	\$276
Per Capita Expenditures:	\$163	\$624	\$279
Revenues over (under) Expenditures:	\$9,903	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	593.48%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$121,046	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$968	\$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:	\$27,521	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$93,525	\$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:	\$143,055	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.144	\$2,029	\$834
Revenue Collected During FY 12:	\$18,918	\$233,937	\$85,629
Expenditures During FY 12:	\$34,103	\$223,379	\$95,182
Per Capita Revenue:	\$151	\$570	\$228
Per Capita Expenditures:	\$273	\$558	\$237
Operating Income (loss):	-\$15,185	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	392.48%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$133,849	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.071	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Limestone Village**

Unit Code: **046/095/32** County: **KANKAKEE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$263,750**

Equalized Assessed Valuation: **\$28,801,103**

Population: **1,598**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$37,016**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$380,459	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$238	\$566	\$402
Revenue Collected During FY 12:	\$324,697	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$194,981	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$203	\$772	\$584
Per Capita Expenditures:	\$122	\$749	\$586
Revenues over (under) Expenditures:	\$129,716	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	261.65%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$510,175	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$319	\$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:	\$235,521	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$274,654	\$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:	\$122,515	\$8,808,233	\$2,603,619
Per Capita Debt:	\$77	\$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:	\$	\$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:	\$7,164,458	\$8,808,233	\$2,603,619
Per Capita Debt:	\$494	\$1,349	\$648
General Obligation Debt over EAV:	0.30%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,787,210	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$123	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,853,225	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,491,742	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$197	\$460	\$317
Per Capita Expenditures:	\$172	\$423	\$299
Operating Income (loss):	\$361,483	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	86.23%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,148,693	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$148	\$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:	\$18,991,987	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,611	\$1,349	\$648
General Obligation Debt over EAV:	2.44%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$39,655,766	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$5,451	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,102,638	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$5,534,271	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$564	\$460	\$317
Per Capita Expenditures:	\$761	\$423	\$299
Operating Income (loss):	-\$1,431,633	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	703.98%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$38,960,278	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$5,355	\$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:	\$12,408,646	\$8,808,233	\$2,603,619
Per Capita Debt:	\$986	\$1,349	\$648
General Obligation Debt over EAV:	0.93%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$8,574,223	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$681	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,461,921	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$3,290,392	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$275	\$460	\$317
Per Capita Expenditures:	\$261	\$423	\$299
Operating Income (loss):	\$171,529	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	259.72%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$8,545,752	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$679	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lindenhurst Village		
Unit Code:	049/115/32	County:	LAKE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,286,916		
Equalized Assessed Valuation:	\$368,643,347		
Population:	14,462		
Employees:			
	Full Time:	37	
	Part Time:	10	
	Salaries Paid:	\$3,154,280	

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,985,505	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$206	\$566	\$402
Revenue Collected During FY 12:	\$4,939,220	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$4,707,226	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$342	\$772	\$584
Per Capita Expenditures:	\$325	\$749	\$586
Revenues over (under) Expenditures:	\$231,994	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	85.47%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$4,023,307	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$278	\$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:	\$1,246,458	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$3,695,335	\$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:	\$5,117,918	\$8,808,233	\$2,603,619
Per Capita Debt:	\$354	\$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:	\$25,735,102	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,779	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,503,484	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,641,240	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$311	\$460	\$317
Per Capita Expenditures:	\$321	\$423	\$299
Operating Income (loss):	-\$137,756	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	550.21%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$25,536,679	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,766	\$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:	\$274,308	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$962	\$728	\$463
Revenue Collected During FY 12:	\$236,754	\$260,934	\$107,898
Expenditures During FY 12:	\$197,126	\$254,752	\$102,905
Per Capita Revenue:	\$831	\$601	\$276
Per Capita Expenditures:	\$692	\$624	\$279
Revenues over (under) Expenditures:	\$39,628	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	159.26%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$313,936	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,102	\$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:	\$17,936	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$296,000	\$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:

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:	\$13,252,815	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$592	\$566	\$402
Revenue Collected During FY 12:	\$18,837,126	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$14,081,198	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$841	\$772	\$584
Per Capita Expenditures:	\$629	\$749	\$586
Revenues over (under) Expenditures:	\$4,755,928	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	118.54%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$16,692,493	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$746	\$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:	\$6,946,678	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$11,121,246	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,514,643	\$8,808,233	\$2,603,619
Per Capita Debt:	\$336	\$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:	\$41,539,023	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,855	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,344,935	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$5,104,021	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$194	\$460	\$317
Per Capita Expenditures:	\$228	\$423	\$299
Operating Income (loss):	-\$759,086	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	808.00%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$41,240,568	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,842	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Litchfield City		
Unit Code:	068/055/30	County:	MONTGOME
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,080,866		
Equalized Assessed Valuation:	\$77,508,997		
Population:	6,939		
Employees:			
Full Time:	79		
Part Time:	37		
Salaries Paid:	\$3,427,716		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$5,837,255	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$841	\$566	\$402
Revenue Collected During FY 12:	\$8,718,520	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$7,078,338	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,256	\$772	\$584
Per Capita Expenditures:	\$1,020	\$749	\$586
Revenues over (under) Expenditures:	\$1,640,182	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	97.93%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$6,931,983	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$999	\$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:	\$1,922,736	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$5,089,279	\$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:	\$17,517,825	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,525	\$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:	\$12,375,952	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,784	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,716,894	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,052,740	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$392	\$460	\$317
Per Capita Expenditures:	\$584	\$423	\$299
Operating Income (loss):	-\$1,335,846	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	294.21%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$11,923,376	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,718	\$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:	\$200,971	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$607	\$728	\$463
Revenue Collected During FY 12:	\$59,711	\$260,934	\$107,898
Expenditures During FY 12:	\$74,255	\$254,752	\$102,905
Per Capita Revenue:	\$180	\$601	\$276
Per Capita Expenditures:	\$224	\$624	\$279
Revenues over (under) Expenditures:	-\$14,544	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	251.06%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$186,427	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$563	\$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:	\$79,076	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$107,351	\$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:	\$583,503	\$426,494	\$42,600
Per Capita Debt:	\$1,763	\$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:	\$10,400	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$31	\$2,029	\$834
Revenue Collected During FY 12:	\$101,130	\$233,937	\$85,629
Expenditures During FY 12:	\$106,626	\$223,379	\$95,182
Per Capita Revenue:	\$306	\$570	\$228
Per Capita Expenditures:	\$322	\$558	\$237
Operating Income (loss):	-\$5,496	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	4.60%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$4,904	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$15	\$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:	\$139,838	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$699	\$728	\$463
Revenue Collected During FY 12:	\$25,933	\$260,934	\$107,898
Expenditures During FY 12:	\$16,957	\$254,752	\$102,905
Per Capita Revenue:	\$130	\$601	\$276
Per Capita Expenditures:	\$85	\$624	\$279
Revenues over (under) Expenditures:	\$8,976	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	877.60%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$148,814	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$744	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$242,687	\$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:

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:	\$68,514	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$531	\$728	\$463
Revenue Collected During FY 12:	\$26,186	\$260,934	\$107,898
Expenditures During FY 12:	\$19,286	\$254,752	\$102,905
Per Capita Revenue:	\$203	\$601	\$276
Per Capita Expenditures:	\$150	\$624	\$279
Revenues over (under) Expenditures:	\$6,900	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	391.03%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$75,414	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$585	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$75,414	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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:	\$97,703	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$118	\$728	\$463
Revenue Collected During FY 12:	\$231,713	\$260,934	\$107,898
Expenditures During FY 12:	\$202,695	\$254,752	\$102,905
Per Capita Revenue:	\$281	\$601	\$276
Per Capita Expenditures:	\$246	\$624	\$279
Revenues over (under) Expenditures:	\$29,018	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	62.52%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$126,721	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$154	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,556	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$97,165	\$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:	\$102,000	\$426,494	\$42,600
Per Capita Debt:	\$124	\$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:	\$209,581	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$254	\$2,029	\$834
Revenue Collected During FY 12:	\$211,370	\$233,937	\$85,629
Expenditures During FY 12:	\$263,739	\$223,379	\$95,182
Per Capita Revenue:	\$256	\$570	\$228
Per Capita Expenditures:	\$320	\$558	\$237
Operating Income (loss):	-\$52,369	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	59.61%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$157,212	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$191	\$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:	\$240,753	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$272	\$2,029	\$834
Revenue Collected During FY 12:	\$257,496	\$233,937	\$85,629
Expenditures During FY 12:	\$361,097	\$223,379	\$95,182
Per Capita Revenue:	\$291	\$570	\$228
Per Capita Expenditures:	\$408	\$558	\$237
Operating Income (loss):	-\$103,601	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	57.41%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$207,313	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$234	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$28,186,084	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,135	\$1,349	\$648
General Obligation Debt over EAV:	0.46%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$45,571,498	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,835	\$1,513	\$1,164
Revenue Collected During FY 12:	\$10,753,636	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$7,995,049	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$433	\$460	\$317
Per Capita Expenditures:	\$322	\$423	\$299
Operating Income (loss):	\$2,758,587	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	613.07%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$49,015,268	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,973	\$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:	\$410,420	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,008	\$728	\$463
Revenue Collected During FY 12:	\$130,644	\$260,934	\$107,898
Expenditures During FY 12:	\$112,963	\$254,752	\$102,905
Per Capita Revenue:	\$321	\$601	\$276
Per Capita Expenditures:	\$278	\$624	\$279
Revenues over (under) Expenditures:	\$17,681	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	378.97%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$428,101	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,052	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$63,432	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$364,669	\$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:	\$91,592	\$426,494	\$42,600
Per Capita Debt:	\$225	\$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:	\$138,173	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$339	\$2,029	\$834
Revenue Collected During FY 12:	\$91.465	\$233,937	\$85,629
Expenditures During FY 12:	\$74.243	\$223,379	\$95,182
Per Capita Revenue:	\$225	\$570	\$228
Per Capita Expenditures:	\$182	\$558	\$237
Operating Income (loss):	\$17.222	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	543.24%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$403,318	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$991	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lomax Village**

Unit Code: **036/025/32** County: **HENDERSON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$143,254**

Equalized Assessed Valuation: **\$2,186,182**

Population: **454**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$11,275**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$300,305	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$661	\$728	\$463
Revenue Collected During FY 12:	\$71,997	\$260,934	\$107,898
Expenditures During FY 12:	\$115,995	\$254,752	\$102,905
Per Capita Revenue:	\$159	\$601	\$276
Per Capita Expenditures:	\$255	\$624	\$279
Revenues over (under) Expenditures:	-\$43,998	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	220.96%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$256,307	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$565	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$256,307	\$27,774	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Lombard Village		
Unit Code:	022/075/32	County:	DUPAGE
Fiscal Year End:	5/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$214,991,055		
Equalized Assessed Valuation:	\$1,501,088,575		
Population:	43,395		
Employees:			
Full Time:			234
Part Time:			41
Salaries Paid:			\$33,126,349

Blended Component Units
Number Submitted = 2
Firefighters Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$17,847,703	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$411	\$436	\$373
Revenue Collected During FY 12:	\$63,986,526	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$62,893,944	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$1,475	\$988	\$993
Per Capita Expenditures:	\$1,449	\$935	\$889
Revenues over (under) Expenditures:	\$1,092,582	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	31.52%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$19,821,455	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$457	\$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:	\$8,678,133	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	\$17,997,708	\$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:	\$13,510,000	\$80,578,596	\$52,611,262
Per Capita Debt:	\$311	\$1,468	\$1,267
General Obligation Debt over EAV:	0.00%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$72,953,678	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$1,681	\$1,280	\$1,048
Revenue Collected During FY 12:	\$31,206,054	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$26,786,318	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$719	\$366	\$269
Per Capita Expenditures:	\$617	\$355	\$263
Operating Income (loss):	\$4,419,736	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	291.55%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$78,095,671	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$1,800	\$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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$99,055	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$253	\$728	\$463
Revenue Collected During FY 12:	\$195,375	\$260,934	\$107,898
Expenditures During FY 12:	\$221,787	\$254,752	\$102,905
Per Capita Revenue:	\$498	\$601	\$276
Per Capita Expenditures:	\$566	\$624	\$279
Revenues over (under) Expenditures:	-\$26,412	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	37.58%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$83,350	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$213	\$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:	\$8,641	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$74,709	\$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:	\$253,000	\$426,494	\$42,600
Per Capita Debt:	\$645	\$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:	\$572,605	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,461	\$2,029	\$834
Revenue Collected During FY 12:	\$116,757	\$233,937	\$85,629
Expenditures During FY 12:	\$88,136	\$223,379	\$95,182
Per Capita Revenue:	\$298	\$570	\$228
Per Capita Expenditures:	\$225	\$558	\$237
Operating Income (loss):	\$28,621	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	670.01%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$590,519	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,506	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Long Creek Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$550,500**

Equalized Assessed Valuation: **\$23,923,155**

Population: **1,364**

Employees:

 Full Time:

 Part Time: **20**

 Salaries Paid: **\$58,964**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$923,666	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$677	\$566	\$402
Revenue Collected During FY 12:	\$350,244	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$391,873	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$257	\$772	\$584
Per Capita Expenditures:	\$287	\$749	\$586
Revenues over (under) Expenditures:	-\$41,629	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	225.08%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$882,037	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$647	\$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:	\$301,481	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$580,556	\$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:	\$	\$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:	\$5,450,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$675	\$1,349	\$648
General Obligation Debt over EAV:	0.17%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,053,146	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$378	\$1,513	\$1,164
Revenue Collected During FY 12:	\$58,802	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$303,819	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$7	\$460	\$317
Per Capita Expenditures:	\$38	\$423	\$299
Operating Income (loss):	-\$245,017	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	1061.07%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,223,733	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$399	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 1
long point village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$115,825	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$463	\$728	\$463
Revenue Collected During FY 12:	\$43,509	\$260,934	\$107,898
Expenditures During FY 12:	\$29,047	\$254,752	\$102,905
Per Capita Revenue:	\$174	\$601	\$276
Per Capita Expenditures:	\$116	\$624	\$279
Revenues over (under) Expenditures:	\$14,462	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	448.54%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$130,287	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$521	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$127,288	\$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:

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:	\$193,443	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,075	\$728	\$463
Revenue Collected During FY 12:	\$38,660	\$260,934	\$107,898
Expenditures During FY 12:	\$61,000	\$254,752	\$102,905
Per Capita Revenue:	\$215	\$601	\$276
Per Capita Expenditures:	\$339	\$624	\$279
Revenues over (under) Expenditures:	-\$22,340	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	280.50%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$171,103	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$951	\$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:	\$83,863	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$87,240	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$178,244	\$426,494	\$42,600
Per Capita Debt:	\$990	\$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:	\$405,253	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2.251	\$2,029	\$834
Revenue Collected During FY 12:	\$376,776	\$233,937	\$85,629
Expenditures During FY 12:	\$41,514	\$223,379	\$95,182
Per Capita Revenue:	\$2.093	\$570	\$228
Per Capita Expenditures:	\$231	\$558	\$237
Operating Income (loss):	\$335,262	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1783.77%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$740,515	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$4.114	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Loraine Village**

Unit Code: **001/050/32** County: **ADAMS**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$54,740**

Equalized Assessed Valuation: **\$1,575,850**

Population: **359**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$22,425**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$167,524	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$467	\$728	\$463
Revenue Collected During FY 12:	\$68,211	\$260,934	\$107,898
Expenditures During FY 12:	\$57,871	\$254,752	\$102,905
Per Capita Revenue:	\$190	\$601	\$276
Per Capita Expenditures:	\$161	\$624	\$279
Revenues over (under) Expenditures:	\$10,340	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	307.35%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$177,864	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$495	\$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:	\$114,205	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$63,659	\$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:	\$90,205	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$251	\$2,029	\$834
Revenue Collected During FY 12:	\$47,892	\$233,937	\$85,629
Expenditures During FY 12:	\$65,788	\$223,379	\$95,182
Per Capita Revenue:	\$133	\$570	\$228
Per Capita Expenditures:	\$183	\$558	\$237
Operating Income (loss):	-\$17,896	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	109.91%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$72,309	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$201	\$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:	\$74,950	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$151	\$728	\$463
Revenue Collected During FY 12:	\$165,188	\$260,934	\$107,898
Expenditures During FY 12:	\$185,557	\$254,752	\$102,905
Per Capita Revenue:	\$332	\$601	\$276
Per Capita Expenditures:	\$373	\$624	\$279
Revenues over (under) Expenditures:	-\$20,369	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	30.95%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$57,429	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$115	\$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:	\$28,537	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$30,892	\$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:	\$1,144,930	\$426,494	\$42,600
Per Capita Debt:	\$2,299	\$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:	\$1,616,835	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$3,247	\$2,029	\$834
Revenue Collected During FY 12:	\$198,829	\$233,937	\$85,629
Expenditures During FY 12:	\$217,899	\$223,379	\$95,182
Per Capita Revenue:	\$399	\$570	\$228
Per Capita Expenditures:	\$438	\$558	\$237
Operating Income (loss):	-\$19,070	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	739.59%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,611,551	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$3,236	\$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:	\$239,254	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$210	\$566	\$402
Revenue Collected During FY 12:	\$541,261	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$646,621	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$475	\$772	\$584
Per Capita Expenditures:	\$568	\$749	\$586
Revenues over (under) Expenditures:	-\$105,360	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	20.71%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$133,894	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$118	\$576	\$408

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$180,288	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$46,394	\$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:	\$510,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$448	\$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:	\$2,575,845	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,261	\$1,513	\$1,164
Revenue Collected During FY 12:	\$686,351	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$665,100	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$603	\$460	\$317
Per Capita Expenditures:	\$584	\$423	\$299
Operating Income (loss):	\$21,251	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	390.48%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,597,096	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,280	\$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:	\$10,975,856	\$8,808,233	\$2,603,619
Per Capita Debt:	\$457	\$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:	\$20,442,570	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$852	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,657,844	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,139,111	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$111	\$460	\$317
Per Capita Expenditures:	\$89	\$423	\$299
Operating Income (loss):	\$518,733	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	981.26%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$20,990,338	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$875	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lovington Village

Unit Code: 070/030/32 County: MOULTRIE

Fiscal Year End: 4/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,342,890

Equalized Assessed Valuation: \$7,837,908

Population: 1,130

Employees:

 Full Time: 5

 Part Time: 15

 Salaries Paid: \$178,052

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$131,125	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$116	\$566	\$402
Revenue Collected During FY 12:	\$348,790	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$354,325	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$309	\$772	\$584
Per Capita Expenditures:	\$314	\$749	\$586
Revenues over (under) Expenditures:	-\$5,535	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	37.43%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$132,609	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$117	\$576	\$408

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$2,905	\$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:	\$433,198	\$8,808,233	\$2,603,619
Per Capita Debt:	\$383	\$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:	\$1,725,618	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,527	\$1,513	\$1,164
Revenue Collected During FY 12:	\$474,617	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$443,289	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$420	\$460	\$317
Per Capita Expenditures:	\$392	\$423	\$299
Operating Income (loss):	\$31,328	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	435.37%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,929,927	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,708	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ludlow Village**

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

Fiscal Year End: **3/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$135,220**

Equalized Assessed Valuation: **\$3,203,172**

Population: **324**

Employees:

 Full Time:

 Part Time: **16**

 Salaries Paid: **\$42,743**

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:	\$81,467	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$251	\$728	\$463
Revenue Collected During FY 12:	\$93,239	\$260,934	\$107,898
Expenditures During FY 12:	\$81,318	\$254,752	\$102,905
Per Capita Revenue:	\$288	\$601	\$276
Per Capita Expenditures:	\$251	\$624	\$279
Revenues over (under) Expenditures:	\$11,921	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	114.84%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$93,388	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$288	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$93,388	\$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:	\$33,899	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$105	\$2,029	\$834
Revenue Collected During FY 12:	\$47,465	\$233,937	\$85,629
Expenditures During FY 12:	\$51,052	\$223,379	\$95,182
Per Capita Revenue:	\$146	\$570	\$228
Per Capita Expenditures:	\$158	\$558	\$237
Operating Income (loss):	-\$3,587	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	59.37%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$30,312	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$94	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lyndon Village**

Unit Code: **098/035/32** County: **WHITESIDE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,930,900**

Equalized Assessed Valuation: **\$5,379,118**

Population: **600**

Employees:

 Full Time: **1**

 Part Time: **10**

 Salaries Paid: **\$118,583**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$275,156	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$459	\$728	\$463
Revenue Collected During FY 12:	\$381,737	\$260,934	\$107,898
Expenditures During FY 12:	\$271,384	\$254,752	\$102,905
Per Capita Revenue:	\$636	\$601	\$276
Per Capita Expenditures:	\$452	\$624	\$279
Revenues over (under) Expenditures:	\$110,353	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	142.05%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$385,509	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$643	\$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:	\$385,508	\$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:	\$38,442	\$426,494	\$42,600
Per Capita Debt:	\$64	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$126,674	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$211	\$2,029	\$834
Revenue Collected During FY 12:	\$56,785	\$233,937	\$85,629
Expenditures During FY 12:	\$44,137	\$223,379	\$95,182
Per Capita Revenue:	\$95	\$570	\$228
Per Capita Expenditures:	\$74	\$558	\$237
Operating Income (loss):	\$12,648	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	315.66%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$139,322	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$232	\$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:	\$59,527	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$509	\$728	\$463
Revenue Collected During FY 12:	\$24,445	\$260,934	\$107,898
Expenditures During FY 12:	\$16,634	\$254,752	\$102,905
Per Capita Revenue:	\$209	\$601	\$276
Per Capita Expenditures:	\$142	\$624	\$279
Revenues over (under) Expenditures:	\$7,811	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	404.82%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$67,338	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$576	\$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:	\$19,713	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$69,569	\$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:	\$38,382	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$328	\$2,029	\$834
Revenue Collected During FY 12:	\$25,456	\$233,937	\$85,629
Expenditures During FY 12:	\$20,813	\$223,379	\$95,182
Per Capita Revenue:	\$218	\$570	\$228
Per Capita Expenditures:	\$178	\$558	\$237
Operating Income (loss):	\$4,643	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	206.72%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$43,025	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$368	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,468,314	\$8,808,233	\$2,603,619
Per Capita Debt:	\$607	\$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:	\$5,925,170	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$658	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,076,704	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,137,214	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$231	\$460	\$317
Per Capita Expenditures:	\$237	\$423	\$299
Operating Income (loss):	-\$60,510	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	236.86%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$5,062,186	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$562	\$1,565	\$1,177