





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$113,129,301	\$80,578,596	\$52,611,262
Per Capita Debt:	\$1,650	\$1,468	\$1,267
General Obligation Debt over EAV:	5.50%	4.49%	3.46%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$53,033,985	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$774	\$1,280	\$1,048
Revenue Collected During FY 12:	\$18,452,582	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$16,326,508	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$269	\$366	\$269
Per Capita Expenditures:	\$238	\$355	\$263
Operating Income (loss):	\$2,126,074	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	338.53%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$55,269,327	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$806	\$1,297	\$1,034





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$15,819	\$8,808,233	\$2,603,619
Per Capita Debt:	\$12	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$517,930	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$378	\$1,513	\$1,164
Revenue Collected During FY 12:	\$104,528	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$118,720	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$76	\$460	\$317
Per Capita Expenditures:	\$87	\$423	\$299
Operating Income (loss):	-\$14,192	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	424.31%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$503,738	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$368	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Palmer Village**

Unit Code: **011/050/32** County: **CHRISTIAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$258,073**

Equalized Assessed Valuation: **\$1,713,505**

Population: **248**

Employees:

    Full Time:

    Part Time: **15**

    Salaries Paid: **\$27,944**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$76,340	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$308	\$728	\$463
Revenue Collected During FY 12:	\$50,622	\$260,934	\$107,898
Expenditures During FY 12:	\$41,229	\$254,752	\$102,905
Per Capita Revenue:	\$204	\$601	\$276
Per Capita Expenditures:	\$166	\$624	\$279
Revenues over (under) Expenditures:	\$9,393	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	207.94%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$85,733	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$346	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$34,792	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$50,941	\$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:	\$47,053	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$190	\$2,029	\$834
Revenue Collected During FY 12:	\$47,505	\$233,937	\$85,629
Expenditures During FY 12:	\$52,916	\$223,379	\$95,182
Per Capita Revenue:	\$192	\$570	\$228
Per Capita Expenditures:	\$213	\$558	\$237
Operating Income (loss):	-\$5,411	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	78.69%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$41,642	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$168	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$376,545	\$426,494	\$42,600
Per Capita Debt:	\$481	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$465,471	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$594	\$2,029	\$834
Revenue Collected During FY 12:	\$327,178	\$233,937	\$85,629
Expenditures During FY 12:	\$357,925	\$223,379	\$95,182
Per Capita Revenue:	\$418	\$570	\$228
Per Capita Expenditures:	\$457	\$558	\$237
Operating Income (loss):	-\$30,747	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	138.48%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$495,644	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$633	\$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="65"/>
Part Time:	<input type="text" value="84"/>
Salaries Paid:	<input type="text" value="\$5,516,658"/>

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$5,094,273	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$407	\$566	\$402
Revenue Collected During FY 12:	\$11,455,627	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$10,736,495	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$915	\$772	\$584
Per Capita Expenditures:	\$858	\$749	\$586
Revenues over (under) Expenditures:	\$719,132	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	49.48%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$5,312,790	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$425	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,267,451	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$3,730,432	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$1,174,054	\$8,808,233	\$2,603,619
Per Capita Debt:	\$94	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$5,382,266	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$430	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,832,470	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,535,218	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$386	\$460	\$317
Per Capita Expenditures:	\$362	\$423	\$299
Operating Income (loss):	\$297,252	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	125.23%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$5,679,518	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$454	\$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:	\$9,585,176	\$8,808,233	\$2,603,619
Per Capita Debt:	\$548	\$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:	\$6,908,393	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$395	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,724,525	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,592,967	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$270	\$460	\$317
Per Capita Expenditures:	\$263	\$423	\$299
Operating Income (loss):	\$131,558	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	149.20%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,852,932	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$392	\$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:	\$3,945,385	\$8,808,233	\$2,603,619
Per Capita Debt:	\$814	\$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:	\$22,851,385	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$4,715	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,248,908	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,624,210	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$464	\$460	\$317
Per Capita Expenditures:	\$541	\$423	\$299
Operating Income (loss):	-\$375,302	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	856.33%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$22,471,973	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$4,636	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$2,191,382	\$8,808,233	\$2,603,619
Per Capita Debt:	\$378	\$1,349	\$648
General Obligation Debt over EAV:	5.67%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$2,679,599	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$463	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,765,401	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,502,729	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$305	\$460	\$317
Per Capita Expenditures:	\$260	\$423	\$299
Operating Income (loss):	\$262,672	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	197.07%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,961,475	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$511	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Panama Village**

Unit Code: **068/067/32** County: **MONTGOME**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$236,614**

Equalized Assessed Valuation: **\$1,425,052**

Population: **343**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$15,271**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$45,023	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$131	\$728	\$463
Revenue Collected During FY 12:	\$66,453	\$260,934	\$107,898
Expenditures During FY 12:	\$81,683	\$254,752	\$102,905
Per Capita Revenue:	\$194	\$601	\$276
Per Capita Expenditures:	\$238	\$624	\$279
Revenues over (under) Expenditures:	-\$15,230	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	36.47%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$29,793	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$87	\$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:	\$21,174	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$8,619	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$125,134	\$426,494	\$42,600
Per Capita Debt:	\$365	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$608,754	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,775	\$2,029	\$834
Revenue Collected During FY 12:	\$126,760	\$233,937	\$85,629
Expenditures During FY 12:	\$102,941	\$223,379	\$95,182
Per Capita Revenue:	\$370	\$570	\$228
Per Capita Expenditures:	\$300	\$558	\$237
Operating Income (loss):	\$23,819	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	614.50%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$632,573	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,844	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$	\$728	\$463
Revenue Collected During FY 12:	\$6,615	\$260,934	\$107,898
Expenditures During FY 12:	\$	\$254,752	\$102,905
Per Capita Revenue:	\$154	\$601	\$276
Per Capita Expenditures:	\$	\$624	\$279
Revenues over (under) Expenditures:	\$6,615	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	0.00%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$6,615	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$154	\$799	\$457

**Equity**

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

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$6,960	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$35	\$728	\$463
Revenue Collected During FY 12:	\$45,801	\$260,934	\$107,898
Expenditures During FY 12:	\$41,789	\$254,752	\$102,905
Per Capita Revenue:	\$229	\$601	\$276
Per Capita Expenditures:	\$209	\$624	\$279
Revenues over (under) Expenditures:	\$4,012	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	26.26%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$10,972	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$55	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$108,081	\$27,774	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$16,190	\$426,494	\$42,600
Per Capita Debt:	\$81	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$18,236,376	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,187	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$12,793,277	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,535	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,942,565	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,351,832	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$473	\$460	\$317
Per Capita Expenditures:	\$522	\$423	\$299
Operating Income (loss):	-\$409,267	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	284.57%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$12,384,010	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,485	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$650,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$84	\$1,349	\$648
General Obligation Debt over EAV:	1.10%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$315,945	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$41	\$1,513	\$1,164
Revenue Collected During FY 12:	\$951,218	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$947,209	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$124	\$460	\$317
Per Capita Expenditures:	\$123	\$423	\$299
Operating Income (loss):	\$4,009	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	33.78%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$319,954	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$42	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Park Forest Village		
<b>Unit Code:</b>	016/450/32	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	6/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$50,520,752		
<b>Equalized Assessed Valuation:</b>	\$165,169,446		
<b>Population:</b>	21,975		
<b>Employees:</b>			
	<b>Full Time:</b>	163	
	<b>Part Time:</b>	163	
	<b>Salaries Paid:</b>	\$12,950,413	

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

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$16,667,746	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$758	\$566	\$402
Revenue Collected During FY 12:	\$23,066,949	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$22,824,328	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,050	\$772	\$584
Per Capita Expenditures:	\$1,039	\$749	\$586
Revenues over (under) Expenditures:	\$242,621	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	77.02%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$17,579,267	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$800	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$3,697,835	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$7,791,143	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$28,898,114	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,315	\$1,349	\$648
General Obligation Debt over EAV:	6.58%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$21,286,345	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$969	\$1,513	\$1,164
Revenue Collected During FY 12:	\$9,844,315	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$8,733,890	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$448	\$460	\$317
Per Capita Expenditures:	\$397	\$423	\$299
Operating Income (loss):	\$1,110,425	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	248.20%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$21,677,870	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$986	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$6,281,824	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$167	\$436	\$373
Revenue Collected During FY 12:	\$39,045,792	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$39,042,550	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$1,037	\$988	\$993
Per Capita Expenditures:	\$1,037	\$935	\$889
Revenues over (under) Expenditures:	\$3,242	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	13.77%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$5,376,518	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$143	\$468	\$398

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,308,295	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	\$16,161,975	\$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:	\$51,887,290	\$80,578,596	\$52,611,262
Per Capita Debt:	\$1,378	\$1,468	\$1,267
General Obligation Debt over EAV:	2.41%	4.49%	3.46%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$29,333,572	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$779	\$1,280	\$1,048
Revenue Collected During FY 12:	\$9,528,271	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$6,587,454	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$253	\$366	\$269
Per Capita Expenditures:	\$175	\$355	\$263
Operating Income (loss):	\$2,940,817	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	599.63%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$39,500,453	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$1,049	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Parkersburg Village

Unit Code: 080/030/32 County: RICHLAND

Fiscal Year End: 5/31/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$758,670

Equalized Assessed Valuation: \$721,262

Population: 230

Employees:

    Full Time:

    Part Time: 4

    Salaries Paid: \$14,721

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$41,358	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$180	\$728	\$463
Revenue Collected During FY 12:	\$35,220	\$260,934	\$107,898
Expenditures During FY 12:	\$58,529	\$254,752	\$102,905
Per Capita Revenue:	\$153	\$601	\$276
Per Capita Expenditures:	\$254	\$624	\$279
Revenues over (under) Expenditures:	-\$23,309	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	66.69%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$39,032	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$170	\$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:	\$17,605	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$25,376	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$282,448	\$426,494	\$42,600
Per Capita Debt:	\$1,228	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$1,223,585	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$5,320	\$2,029	\$834
Revenue Collected During FY 12:	\$79,059	\$233,937	\$85,629
Expenditures During FY 12:	\$115,177	\$223,379	\$95,182
Per Capita Revenue:	\$344	\$570	\$228
Per Capita Expenditures:	\$501	\$558	\$237
Operating Income (loss):	-\$36,118	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1027.15%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,183,039	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$5,144	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Patoka Village**

Unit Code: **058/050/32** County: **MARION**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$679,175**

Equalized Assessed Valuation: **\$3,384,167**

Population: **650**

Employees:

    Full Time: **2**

    Part Time: **19**

    Salaries Paid: **\$116,774**

**Blended Component Units**

Number Submitted = 1  
Library

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$142,735	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$220	\$728	\$463
Revenue Collected During FY 12:	\$208,332	\$260,934	\$107,898
Expenditures During FY 12:	\$237,287	\$254,752	\$102,905
Per Capita Revenue:	\$321	\$601	\$276
Per Capita Expenditures:	\$365	\$624	\$279
Revenues over (under) Expenditures:	-\$28,955	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	47.95%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$113,780	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$175	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$113,780	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$178,798	\$426,494	\$42,600
Per Capita Debt:	\$275	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$1,059,245	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,630	\$2,029	\$834
Revenue Collected During FY 12:	\$263,521	\$233,937	\$85,629
Expenditures During FY 12:	\$231,839	\$223,379	\$95,182
Per Capita Revenue:	\$405	\$570	\$228
Per Capita Expenditures:	\$357	\$558	\$237
Operating Income (loss):	\$31,682	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	470.55%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,090,927	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,678	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Patterson Village**

Unit Code: 031/050/32 County: GREENE

Fiscal Year End: 4/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$119,148

Equalized Assessed Valuation: \$287,428

Population: 121

Employees:

    Full Time:

    Part Time: 5

    Salaries Paid: \$10,400

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$8,350	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$69	\$728	\$463
Revenue Collected During FY 12:	\$20,381	\$260,934	\$107,898
Expenditures During FY 12:	\$14,880	\$254,752	\$102,905
Per Capita Revenue:	\$168	\$601	\$276
Per Capita Expenditures:	\$123	\$624	\$279
Revenues over (under) Expenditures:	\$5,501	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	93.08%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$13,851	\$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:	\$4,603	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$9,248	\$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:	\$132	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$212,797	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,759	\$2,029	\$834
Revenue Collected During FY 12:	\$65,004	\$233,937	\$85,629
Expenditures During FY 12:	\$54,376	\$223,379	\$95,182
Per Capita Revenue:	\$537	\$570	\$228
Per Capita Expenditures:	\$449	\$558	\$237
Operating Income (loss):	\$10,628	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	410.89%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$223,425	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,846	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Paw Paw Village**

Unit Code: **052/050/32** County: **LEE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,005,200**

Equalized Assessed Valuation: **\$8,794,370**

Population: **870**

Employees:

    Full Time: **2**

    Part Time: **10**

    Salaries Paid: **\$113,591**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$614,567	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$706	\$728	\$463
Revenue Collected During FY 12:	\$521,974	\$260,934	\$107,898
Expenditures During FY 12:	\$392,228	\$254,752	\$102,905
Per Capita Revenue:	\$600	\$601	\$276
Per Capita Expenditures:	\$451	\$624	\$279
Revenues over (under) Expenditures:	\$129,746	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	179.34%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$703,413	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$809	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$703,413	\$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:	\$289,845	\$426,494	\$42,600
Per Capita Debt:	\$333	\$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:	\$656,504	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$755	\$2,029	\$834
Revenue Collected During FY 12:	\$206,335	\$233,937	\$85,629
Expenditures During FY 12:	\$239,975	\$223,379	\$95,182
Per Capita Revenue:	\$237	\$570	\$228
Per Capita Expenditures:	\$276	\$558	\$237
Operating Income (loss):	-\$33,640	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	276.60%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$663,764	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$763	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:	Pawnee Village		
Unit Code:	083/085/32	County:	SANGAMON
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,863,347		
Equalized Assessed Valuation:	\$31,064,392		
Population:	2,550		
Employees:			
Full Time:	16		
Part Time:	3		
Salaries Paid:	\$883,158		

**Blended Component Units**

Number Submitted = 1  
Library

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	-\$531,093	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	-\$208	\$566	\$402
Revenue Collected During FY 12:	\$1,359,550	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,383,999	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$533	\$772	\$584
Per Capita Expenditures:	\$543	\$749	\$586
Revenues over (under) Expenditures:	-\$24,449	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	-5.82%	86.00%	68.44%
Ending Fund Balance for FY 12:	-\$80,542	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	-\$32	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$145,249	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$225,791	\$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:	\$3,054,207	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.198	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,717,405	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,479,348	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$673	\$460	\$317
Per Capita Expenditures:	\$580	\$423	\$299
Operating Income (loss):	\$238,057	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	190.44%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,817,264	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.105	\$1,565	\$1,177





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,603,619	\$8,808,233	\$2,603,619
Per Capita Debt:	\$582	\$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:	\$1,624,516	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$363	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,274,079	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,064,524	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$285	\$460	\$317
Per Capita Expenditures:	\$238	\$423	\$299
Operating Income (loss):	\$209,555	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	173.06%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,842,295	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$412	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Payson Village**

Unit Code: **001/060/32** County: **ADAMS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$158,230**

Equalized Assessed Valuation: **\$7,259,158**

Population: **1,026**

Employees:

    Full Time: **2**

    Part Time: **15**

    Salaries Paid: **\$138,686**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$286,946	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$280	\$566	\$402
Revenue Collected During FY 12:	\$220,187	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$229,235	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$215	\$772	\$584
Per Capita Expenditures:	\$223	\$749	\$586
Revenues over (under) Expenditures:	-\$9,048	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	121.23%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$277,898	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$271	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$299,668	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$2,270,544	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,213	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$2,009,995	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,959	\$1,513	\$1,164
Revenue Collected During FY 12:	\$246,970	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$311,460	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$241	\$460	\$317
Per Capita Expenditures:	\$304	\$423	\$299
Operating Income (loss):	-\$64,490	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	624.64%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,945,505	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,896	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pearl Village

Unit Code: 075/070/32 County: PIKE

Fiscal Year End: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$12,755

Equalized Assessed Valuation: \$501,436

Population: 138

Employees:

    Full Time:

    Part Time: 6

    Salaries Paid: \$12,958

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$85,203	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$617	\$728	\$463
Revenue Collected During FY 12:	\$52,746	\$260,934	\$107,898
Expenditures During FY 12:	\$36,508	\$254,752	\$102,905
Per Capita Revenue:	\$382	\$601	\$276
Per Capita Expenditures:	\$265	\$624	\$279
Revenues over (under) Expenditures:	\$16,238	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	272.24%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$99,389	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$720	\$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:	\$102,497	\$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:	\$98,635	\$426,494	\$42,600
Per Capita Debt:	\$715	\$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:	\$30,474	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$221	\$2,029	\$834
Revenue Collected During FY 12:	\$27,462	\$233,937	\$85,629
Expenditures During FY 12:	\$29,623	\$223,379	\$95,182
Per Capita Revenue:	\$199	\$570	\$228
Per Capita Expenditures:	\$215	\$558	\$237
Operating Income (loss):	-\$2,161	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	102.50%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$30,365	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$220	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Pearl City Village**

Unit Code: **089/045/32** County: **STEPHENSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,859,800**

Equalized Assessed Valuation: **\$5,594,748**

Population: **780**

Employees:

    Full Time: **1**

    Part Time: **19**

    Salaries Paid: **\$103,130**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$1,229,109	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,576	\$728	\$463
Revenue Collected During FY 12:	\$753,776	\$260,934	\$107,898
Expenditures During FY 12:	\$489,409	\$254,752	\$102,905
Per Capita Revenue:	\$966	\$601	\$276
Per Capita Expenditures:	\$627	\$624	\$279
Revenues over (under) Expenditures:	\$264,367	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	258.43%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$1,264,768	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,621	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$543,469	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$479,934	\$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:	\$130,000	\$426,494	\$42,600
Per Capita Debt:	\$167	\$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:	\$1,412,441	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,811	\$2,029	\$834
Revenue Collected During FY 12:	\$192,577	\$233,937	\$85,629
Expenditures During FY 12:	\$172,194	\$223,379	\$95,182
Per Capita Revenue:	\$247	\$570	\$228
Per Capita Expenditures:	\$221	\$558	\$237
Operating Income (loss):	\$20,383	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	832.10%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,432,824	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,837	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$5,647,891	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,573	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$5,649,503	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,574	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,175,376	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$874,397	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$535	\$460	\$317
Per Capita Expenditures:	\$398	\$423	\$299
Operating Income (loss):	\$300,979	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	680.52%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$5,950,482	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,711	\$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:	\$9,348,844	\$80,578,596	\$52,611,262
Per Capita Debt:	\$274	\$1,468	\$1,267
General Obligation Debt over EAV:	1.65%	4.49%	3.46%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$22,127,680	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$649	\$1,280	\$1,048
Revenue Collected During FY 12:	\$6,832,860	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$5,985,295	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$200	\$366	\$269
Per Capita Expenditures:	\$176	\$355	\$263
Operating Income (loss):	\$847,565	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	380.88%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$22,796,849	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$669	\$1,297	\$1,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Greater than 25,000

**Local Government Profile**

Unit Name:	Peoria City		
Unit Code:	072/065/30	County:	PEORIA
Fiscal Year End:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$243,491,419		
Equalized Assessed Valuation:	\$1,992,980,826		
Population:	115,007		
Employees:			
Full Time:			756
Part Time:			37
Salaries Paid:	\$57,720,940		

**Blended Component Units**

Number Submitted = 4  
 City of Peoria Designated Zone Organization  
 Firemen's Pension Fund of Peoria  
 Peoria Foreign Fire Insurance Board  
 Police Pension Fund of Peoria

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$51,263,498	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$446	\$436	\$373
Revenue Collected During FY 12:	\$147,834,573	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$128,027,805	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$1,285	\$988	\$993
Per Capita Expenditures:	\$1,113	\$935	\$889
Revenues over (under) Expenditures:	\$19,806,768	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	42.94%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$54,978,288	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$478	\$468	\$398

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$31,880,396	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	-\$96,661,910	\$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:	\$311,095,453	\$80,578,596	\$52,611,262
Per Capita Debt:	\$2,705	\$1,468	\$1,267
General Obligation Debt over EAV:	12.00%	4.49%	3.46%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$	\$1,280	\$1,048
Revenue Collected During FY 12:	\$	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$	\$366	\$269
Per Capita Expenditures:	\$	\$355	\$263
Operating Income (loss):	\$	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	0.00%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$	\$1,297	\$1,034





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$2,132,391	\$8,808,233	\$2,603,619
Per Capita Debt:	\$346	\$1,349	\$648
General Obligation Debt over EAV:	0.71%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$3,112,496	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$505	\$1,513	\$1,164
Revenue Collected During FY 12:	\$850,166	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$880,149	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$138	\$460	\$317
Per Capita Expenditures:	\$143	\$423	\$299
Operating Income (loss):	-\$29,983	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	350.23%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,082,513	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$500	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$1,749,316	\$8,808,233	\$2,603,619
Per Capita Debt:	\$422	\$1,349	\$648
General Obligation Debt over EAV:	1.40%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$5,436,455	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,313	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,319,075	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,189,662	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$318	\$460	\$317
Per Capita Expenditures:	\$287	\$423	\$299
Operating Income (loss):	\$129,413	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	481.21%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$5,724,737	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,382	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Percy Village**

Unit Code: **079/040/32** County: **RANDOLPH**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,210,271**

Equalized Assessed Valuation: **\$5,355,125**

Population: **970**

Employees:

    Full Time: **3**

    Part Time: **12**

    Salaries Paid: **\$145,099**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$444,766	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$459	\$728	\$463
Revenue Collected During FY 12:	\$326,863	\$260,934	\$107,898
Expenditures During FY 12:	\$329,524	\$254,752	\$102,905
Per Capita Revenue:	\$337	\$601	\$276
Per Capita Expenditures:	\$340	\$624	\$279
Revenues over (under) Expenditures:	-\$2,661	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	142.32%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$468,992	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$483	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$257,189	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$82,806	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$345,194	\$426,494	\$42,600
Per Capita Debt:	\$356	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$559,310	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$577	\$2,029	\$834
Revenue Collected During FY 12:	\$150,929	\$233,937	\$85,629
Expenditures During FY 12:	\$212,791	\$223,379	\$95,182
Per Capita Revenue:	\$156	\$570	\$228
Per Capita Expenditures:	\$219	\$558	\$237
Operating Income (loss):	-\$61,862	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	221.14%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$470,561	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$485	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,384	\$426,494	\$42,600
Per Capita Debt:	\$3	\$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:	\$624,037	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.428	\$2,029	\$834
Revenue Collected During FY 12:	\$119,736	\$233,937	\$85,629
Expenditures During FY 12:	\$96,219	\$223,379	\$95,182
Per Capita Revenue:	\$274	\$570	\$228
Per Capita Expenditures:	\$220	\$558	\$237
Operating Income (loss):	\$23,517	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	673.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$647,554	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.482	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$29,594,001	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,875	\$1,349	\$648
General Obligation Debt over EAV:	7.51%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$41,615,182	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$4.042	\$1,513	\$1,164
Revenue Collected During FY 12:	\$25,477,102	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$23,825,508	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$2.475	\$460	\$317
Per Capita Expenditures:	\$2.314	\$423	\$299
Operating Income (loss):	\$1,651,594	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	181.42%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$43,223,246	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$4.198	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$652,833	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,168	\$728	\$463
Revenue Collected During FY 12:	\$151,597	\$260,934	\$107,898
Expenditures During FY 12:	\$418,254	\$254,752	\$102,905
Per Capita Revenue:	\$271	\$601	\$276
Per Capita Expenditures:	\$748	\$624	\$279
Revenues over (under) Expenditures:	-\$266,657	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	92.33%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$386,176	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$691	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$38,912	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$373,447	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Petersburg City		
<b>Unit Code:</b>	065/025/30	<b>County:</b>	MENARD
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,810,527		
<b>Equalized Assessed Valuation:</b>	\$29,364,520		
<b>Population:</b>	22,070		
<b>Employees:</b>			
<b>Full Time:</b>			19
<b>Part Time:</b>			33
<b>Salaries Paid:</b>			\$758,092

**Blended Component Units**

Number Submitted = 1  
Road District 8, Menard County

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$1,008,333	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$46	\$566	\$402
Revenue Collected During FY 12:	\$1,512,973	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,749,335	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$69	\$772	\$584
Per Capita Expenditures:	\$79	\$749	\$586
Revenues over (under) Expenditures:	-\$236,362	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	50.53%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$883,971	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$40	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$529,403	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$383,204	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,114,287	\$8,808,233	\$2,603,619
Per Capita Debt:	\$186	\$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:	\$5,273,652	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$239	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,144,691	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,170,883	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$52	\$460	\$317
Per Capita Expenditures:	\$53	\$423	\$299
Operating Income (loss):	-\$26,192	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	448.16%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$5,247,460	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$238	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Phillipstown Village**

Unit Code: 097/045/32 County: WHITE

Fiscal Year End: 6/30/2012

Accounting Method: Cash

Appropriation or Budget: \$8,000

Equalized Assessed Valuation: \$163,549

Population: 58

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$35,977	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$620	\$728	\$463
Revenue Collected During FY 12:	\$5,096	\$260,934	\$107,898
Expenditures During FY 12:	\$7,589	\$254,752	\$102,905
Per Capita Revenue:	\$88	\$601	\$276
Per Capita Expenditures:	\$131	\$624	\$279
Revenues over (under) Expenditures:	-\$2,493	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	441.22%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$33,484	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$577	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$36,145	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name: **Philo Village**

Unit Code: **010/075/32** County: **CHAMPAIGN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$928,050**

Equalized Assessed Valuation: **\$23,027,959**

Population: **1,560**

Employees:

    Full Time: **1**

    Part Time: **17**

    Salaries Paid: **\$117,344**

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$463,566	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$297	\$566	\$402
Revenue Collected During FY 12:	\$516,749	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$490,497	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$331	\$772	\$584
Per Capita Expenditures:	\$314	\$749	\$586
Revenues over (under) Expenditures:	\$26,252	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	99.86%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$489,818	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$314	\$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:	\$89,420	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$400,398	\$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:	\$259,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$166	\$1,349	\$648
General Obligation Debt over EAV:	1.12%	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 Between 1000 and 25,000**

**Local Government Profile**

Unit Name: **Phoenix Village**

Unit Code: **016/460/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,826,710**

Equalized Assessed Valuation: **\$1,656,706**

Population: **1,964**

Employees:

    Full Time: **12**

    Part Time: **102**

    Salaries Paid: **\$1,110,089**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$2,701,392	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$1,375	\$566	\$402
Revenue Collected During FY 12:	\$2,515,444	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$2,860,710	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,281	\$772	\$584
Per Capita Expenditures:	\$1,457	\$749	\$586
Revenues over (under) Expenditures:	-\$345,266	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	84.63%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$2,420,965	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$1,233	\$576	\$408

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$2,420,965	\$40,423	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$994,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$506	\$1,349	\$648
General Obligation Debt over EAV:	11.71%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$681,098	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$347	\$1,513	\$1,164
Revenue Collected During FY 12:	\$550,403	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$403,777	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$280	\$460	\$317
Per Capita Expenditures:	\$206	\$423	\$299
Operating Income (loss):	\$146,626	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	204.42%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$825,388	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$420	\$1,565	\$1,177





**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$275,000	\$426,494	\$42,600
Per Capita Debt:	\$458	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$2,389,801	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$3,983	\$2,029	\$834
Revenue Collected During FY 12:	\$418,013	\$233,937	\$85,629
Expenditures During FY 12:	\$407,893	\$223,379	\$95,182
Per Capita Revenue:	\$697	\$570	\$228
Per Capita Expenditures:	\$680	\$558	\$237
Operating Income (loss):	\$10,120	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	582.31%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$2,375,221	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$3,959	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$4,470,645	\$8,808,233	\$2,603,619
Per Capita Debt:	\$794	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$11,560,595	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2.052	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,914,788	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$3,530,848	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$695	\$460	\$317
Per Capita Expenditures:	\$627	\$423	\$299
Operating Income (loss):	\$383,940	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	326.06%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$11,512,857	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2.043	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Pingree Grove Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,101,567**

Equalized Assessed Valuation: **\$123,814,885**

Population: **4,532**

Employees:

    Full Time: **24**

    Part Time: **14**

    Salaries Paid: **\$787,460**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$1,087,497	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$240	\$566	\$402
Revenue Collected During FY 12:	\$1,443,176	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,502,095	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$318	\$772	\$584
Per Capita Expenditures:	\$331	\$749	\$586
Revenues over (under) Expenditures:	-\$58,919	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	86.35%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,297,064	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$286	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$804,449	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$7,908,421	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$3,797,703	\$8,808,233	\$2,603,619
Per Capita Debt:	\$838	\$1,349	\$648
General Obligation Debt over EAV:	1.80%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$34,129,722	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$7,531	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,128,238	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,162,822	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$249	\$460	\$317
Per Capita Expenditures:	\$477	\$423	\$299
Operating Income (loss):	-\$1,034,584	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	1587.51%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$34,334,968	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$7,576	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Piper City Village**

Unit Code: **027/040/32** County: **FORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$403,184**

Equalized Assessed Valuation: **\$6,810,563**

Population: **765**

Employees:

    Full Time: **2**

    Part Time: **3**

    Salaries Paid: **\$84,935**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$172,950	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$226	\$728	\$463
Revenue Collected During FY 12:	\$317,172	\$260,934	\$107,898
Expenditures During FY 12:	\$315,616	\$254,752	\$102,905
Per Capita Revenue:	\$415	\$601	\$276
Per Capita Expenditures:	\$413	\$624	\$279
Revenues over (under) Expenditures:	\$1,556	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	59.00%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$186,206	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$243	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$186,206	\$27,774	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$28,593	\$426,494	\$42,600
Per Capita Debt:	\$37	\$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:	\$208,667	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$273	\$2,029	\$834
Revenue Collected During FY 12:	\$93,688	\$233,937	\$85,629
Expenditures During FY 12:	\$73,354	\$223,379	\$95,182
Per Capita Revenue:	\$122	\$570	\$228
Per Capita Expenditures:	\$96	\$558	\$237
Operating Income (loss):	\$20,334	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	33.20%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$24,351	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$32	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Pittsburg Village		
<b>Unit Code:</b>	100/070/32	<b>County:</b>	WILLIAMSON
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,502,530		
<b>Equalized Assessed Valuation:</b>	\$2,821,368		
<b>Population:</b>	586		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	13	
	<b>Salaries Paid:</b>	\$252,782	

<b>Blended Component Units</b>	
<b>Number Submitted =</b>	1
	Pittsburg Volunteer Fire Department

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$261,486	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$446	\$728	\$463
Revenue Collected During FY 12:	\$202,344	\$260,934	\$107,898
Expenditures During FY 12:	\$216,081	\$254,752	\$102,905
Per Capita Revenue:	\$345	\$601	\$276
Per Capita Expenditures:	\$369	\$624	\$279
Revenues over (under) Expenditures:	-\$13,737	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	114.66%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$247,749	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$423	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$52,039	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$195,710	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$124,000	\$426,494	\$42,600
Per Capita Debt:	\$212	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$2,288,831	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$3,906	\$2,029	\$834
Revenue Collected During FY 12:	\$933,422	\$233,937	\$85,629
Expenditures During FY 12:	\$874,699	\$223,379	\$95,182
Per Capita Revenue:	\$1,593	\$570	\$228
Per Capita Expenditures:	\$1,493	\$558	\$237
Operating Income (loss):	\$58,723	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	268.38%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$2,347,554	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$4,006	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,439,045	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,626	\$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:	\$6,838,092	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,494	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,368,501	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$3,046,206	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$736	\$460	\$317
Per Capita Expenditures:	\$666	\$423	\$299
Operating Income (loss):	\$322,295	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	226.52%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,900,387	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,508	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$64,759,010	\$80,578,596	\$52,611,262
Per Capita Debt:	\$1,636	\$1,468	\$1,267
General Obligation Debt over EAV:	3.59%	4.49%	3.46%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$97,387,614	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$2,460	\$1,280	\$1,048
Revenue Collected During FY 12:	\$12,191,456	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$13,215,950	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$308	\$366	\$269
Per Capita Expenditures:	\$334	\$355	\$263
Operating Income (loss):	-\$1,024,494	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	725.92%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$95,937,535	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$2,424	\$1,297	\$1,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$106,793	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$431	\$728	\$463
Revenue Collected During FY 12:	\$57,019	\$260,934	\$107,898
Expenditures During FY 12:	\$50,911	\$254,752	\$102,905
Per Capita Revenue:	\$230	\$601	\$276
Per Capita Expenditures:	\$205	\$624	\$279
Revenues over (under) Expenditures:	\$6,108	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	229.78%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$116,985	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$472	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$116,985	\$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:	\$5,000	\$426,494	\$42,600
Per Capita Debt:	\$20	\$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:	\$751.496	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$3.030	\$2,029	\$834
Revenue Collected During FY 12:	\$65.345	\$233,937	\$85,629
Expenditures During FY 12:	\$48.066	\$223,379	\$95,182
Per Capita Revenue:	\$263	\$570	\$228
Per Capita Expenditures:	\$194	\$558	\$237
Operating Income (loss):	\$17.279	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1590.92%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$764.691	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$3.083	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Plano City		
<b>Unit Code:</b>	047/030/30	<b>County:</b>	KENDALL
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,894,185		
<b>Equalized Assessed Valuation:</b>	\$190,804,028		
<b>Population:</b>	10,856		
<b>Employees:</b>			
<b>Full Time:</b>			45
<b>Part Time:</b>			20
<b>Salaries Paid:</b>			\$2,888,234

**Blended Component Units**

Number Submitted = 1  
Plano City Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$3,868,105	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$356	\$566	\$402
Revenue Collected During FY 12:	\$6,811,144	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$10,025,051	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$627	\$772	\$584
Per Capita Expenditures:	\$923	\$749	\$586
Revenues over (under) Expenditures:	-\$3,213,907	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	38.18%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$3,827,457	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$353	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,873,379	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$1,887,132	\$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:	\$6,413,926	\$8,808,233	\$2,603,619
Per Capita Debt:	\$591	\$1,349	\$648
General Obligation Debt over EAV:	2.73%	2.33%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$46,408,142	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$4.275	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,431,005	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,840,781	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$224	\$460	\$317
Per Capita Expenditures:	\$262	\$423	\$299
Operating Income (loss):	-\$409,776	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	1618.72%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$45,984,366	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$4.236	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pleasant Hill Village**

Unit Code: **075/085/32** County: **PIKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$827,209**

Equalized Assessed Valuation: **\$5,895,084**

Population: **966**

Employees:

    Full Time: **2**

    Part Time: **11**

    Salaries Paid: **\$170,440**

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$330,001	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$342	\$728	\$463
Revenue Collected During FY 12:	\$257,512	\$260,934	\$107,898
Expenditures During FY 12:	\$258,899	\$254,752	\$102,905
Per Capita Revenue:	\$267	\$601	\$276
Per Capita Expenditures:	\$268	\$624	\$279
Revenues over (under) Expenditures:	-\$1,387	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	126.93%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$328,614	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$340	\$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:	\$241,305	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$87,309	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$120,144	\$426,494	\$42,600
Per Capita Debt:	\$124	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$2,108,060	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2.182	\$2,029	\$834
Revenue Collected During FY 12:	\$480,982	\$233,937	\$85,629
Expenditures During FY 12:	\$478,380	\$223,379	\$95,182
Per Capita Revenue:	\$498	\$570	\$228
Per Capita Expenditures:	\$495	\$558	\$237
Operating Income (loss):	\$2,602	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	441.21%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$2,110,662	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2.185	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Pleasant Plains Village**

Unit Code: **083/090/32** County: **SANGAMON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$837,081**

Equalized Assessed Valuation: **\$10,363,034**

Population: **802**

Employees:

    Full Time: **3**

    Part Time: **10**

    Salaries Paid: **\$216,470**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$159,667	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$199	\$728	\$463
Revenue Collected During FY 12:	\$258,716	\$260,934	\$107,898
Expenditures During FY 12:	\$283,970	\$254,752	\$102,905
Per Capita Revenue:	\$323	\$601	\$276
Per Capita Expenditures:	\$354	\$624	\$279
Revenues over (under) Expenditures:	-\$25,254	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	48.21%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$136,913	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$171	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$39,861	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$97,052	\$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:	\$1,927,898	\$426,494	\$42,600
Per Capita Debt:	\$2,404	\$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:	\$5,146,085	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$6,417	\$2,029	\$834
Revenue Collected During FY 12:	\$441,039	\$233,937	\$85,629
Expenditures During FY 12:	\$536,620	\$223,379	\$95,182
Per Capita Revenue:	\$550	\$570	\$228
Per Capita Expenditures:	\$669	\$558	\$237
Operating Income (loss):	-\$95,581	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	941.17%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$5,050,504	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$6,297	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$168,544	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$324	\$728	\$463
Revenue Collected During FY 12:	\$123,973	\$260,934	\$107,898
Expenditures During FY 12:	\$111,758	\$254,752	\$102,905
Per Capita Revenue:	\$238	\$601	\$276
Per Capita Expenditures:	\$215	\$624	\$279
Revenues over (under) Expenditures:	\$12,215	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	152.79%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$170,759	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$328	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$170,793	\$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:	\$747,912	\$426,494	\$42,600
Per Capita Debt:	\$1,436	\$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:	\$2,490,637	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$4,780	\$2,029	\$834
Revenue Collected During FY 12:	\$158,622	\$233,937	\$85,629
Expenditures During FY 12:	\$202,498	\$223,379	\$95,182
Per Capita Revenue:	\$304	\$570	\$228
Per Capita Expenditures:	\$389	\$558	\$237
Operating Income (loss):	-\$43,876	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1213.23%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$2,456,761	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$4,715	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$738,000	\$426,494	\$42,600
Per Capita Debt:	\$941	\$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:	\$319,108	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$407	\$2,029	\$834
Revenue Collected During FY 12:	\$275,914	\$233,937	\$85,629
Expenditures During FY 12:	\$309,564	\$223,379	\$95,182
Per Capita Revenue:	\$352	\$570	\$228
Per Capita Expenditures:	\$395	\$558	\$237
Operating Income (loss):	-\$33,650	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	97.83%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$302,858	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$386	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$2,492,352	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,058	\$1,349	\$648
General Obligation Debt over EAV:	2.30%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$2,744,332	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.165	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,367,602	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$669,976	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$1,430	\$460	\$317
Per Capita Expenditures:	\$284	\$423	\$299
Operating Income (loss):	\$2,697,626	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	812.26%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$5,441,958	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,311	\$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:	\$6,905,179	\$8,808,233	\$2,603,619
Per Capita Debt:	\$579	\$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:	\$8,337,749	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$699	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,590,080	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$3,582,091	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$217	\$460	\$317
Per Capita Expenditures:	\$300	\$423	\$299
Operating Income (loss):	-\$992,011	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	199.36%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$7,141,323	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$599	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$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: **Pontoosuc Village**

Unit Code: **034/070/32** County: **HANCOCK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$37,550**

Equalized Assessed Valuation: **\$1,135,182**

Population: **159**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$3,948**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$105,183	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$662	\$728	\$463
Revenue Collected During FY 12:	\$28,077	\$260,934	\$107,898
Expenditures During FY 12:	\$25,767	\$254,752	\$102,905
Per Capita Revenue:	\$177	\$601	\$276
Per Capita Expenditures:	\$162	\$624	\$279
Revenues over (under) Expenditures:	\$2,310	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	417.17%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$107,493	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$676	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$107,493	\$27,774	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Poplar Grove Village**

Unit Code: 004/020/32      County: BOONE

Fiscal Year End: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,045,994

Equalized Assessed Valuation: \$98,487,944

Population: 5,041

Employees:

    Full Time: 6

    Part Time: 1

    Salaries Paid: \$353,692

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$670,427	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$133	\$566	\$402
Revenue Collected During FY 12:	\$1,522,073	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$878,609	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$302	\$772	\$584
Per Capita Expenditures:	\$174	\$749	\$586
Revenues over (under) Expenditures:	\$643,464	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	124.32%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,092,265	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$217	\$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:	\$409,700	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$600,450	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$10,849,722	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,152	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$8,457,890	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,678	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,341,558	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,918,106	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$266	\$460	\$317
Per Capita Expenditures:	\$381	\$423	\$299
Operating Income (loss):	-\$576,548	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	410.89%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$7,881,342	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,563	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Port Barrington Village**

Unit Code: **063/030/32** County: **MCHENRY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$867,651**

Equalized Assessed Valuation: **\$69,845,574**

Population: **1,250**

Employees:

    Full Time: **2**

    Part Time: **2**

    Salaries Paid: **\$107,363**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$917,084	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$734	\$566	\$402
Revenue Collected During FY 12:	\$564,443	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$574,518	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$452	\$772	\$584
Per Capita Expenditures:	\$460	\$749	\$586
Revenues over (under) Expenditures:	-\$10,075	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	157.87%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$907,009	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$726	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$320,041	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$670,845	\$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:	\$1,471,674	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,177	\$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:	\$	\$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 Between 1000 and 25,000**

**Local Government Profile**

<b>Unit Name:</b>	Port Byron Village		
<b>Unit Code:</b>	081/060/32	<b>County:</b>	ROCK ISLAN
<b>Fiscal Year End:</b>	3/31/2012		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,476,191		
<b>Equalized Assessed Valuation:</b>	\$28,756,491		
<b>Population:</b>	1,647		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	21	
	<b>Salaries Paid:</b>	\$244,059	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$863,539	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$524	\$566	\$402
Revenue Collected During FY 12:	\$1,304,933	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,448,612	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$792	\$772	\$584
Per Capita Expenditures:	\$880	\$749	\$586
Revenues over (under) Expenditures:	-\$143,679	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	53.16%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$770,141	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$468	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$559,986	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$210,155	\$634,634	\$583,284



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$3,784,047	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,298	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$2,863,494	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,739	\$1,513	\$1,164
Revenue Collected During FY 12:	\$614,849	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$471,272	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$373	\$460	\$317
Per Capita Expenditures:	\$286	\$423	\$299
Operating Income (loss):	\$143,577	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	627.41%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,956,790	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,795	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Posen City**

Unit Code: **016/465/30** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,419,700**

Equalized Assessed Valuation: **\$65,483,615**

Population: **5,987**

Employees:

**Full Time:** **32**

**Part Time:** **73**

**Salaries Paid:** **\$2,064,253**

**Blended Component Units**

Number Submitted = 2

Fire Pension

Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$3,641,848	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$608	\$566	\$402
Revenue Collected During FY 12:	\$4,234,130	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$4,795,978	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$707	\$772	\$584
Per Capita Expenditures:	\$801	\$749	\$586
Revenues over (under) Expenditures:	-\$561,848	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	64.00%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$3,069,648	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$513	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$4,112,196	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$1,244,911	\$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:	\$2,283,644	\$8,808,233	\$2,603,619
Per Capita Debt:	\$381	\$1,349	\$648
General Obligation Debt over EAV:	2.99%	2.33%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,599,482	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$434	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,506,008	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,417,484	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$252	\$460	\$317
Per Capita Expenditures:	\$237	\$423	\$299
Operating Income (loss):	\$88,524	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	190.36%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,698,358	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$451	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Potomac Village**

Unit Code: **092/075/32** County: **VERMILION**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,166,476**

Equalized Assessed Valuation: **\$3,888,371**

Population: **750**

Employees:

    Full Time: **3**

    Part Time: **5**

    Salaries Paid: **\$103,315**

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$178,888	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$239	\$728	\$463
Revenue Collected During FY 12:	\$237,427	\$260,934	\$107,898
Expenditures During FY 12:	\$254,668	\$254,752	\$102,905
Per Capita Revenue:	\$317	\$601	\$276
Per Capita Expenditures:	\$340	\$624	\$279
Revenues over (under) Expenditures:	-\$17,241	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	68.19%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$173,647	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$232	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$99,029	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$94,636	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$1,034,429	\$426,494	\$42,600
Per Capita Debt:	\$1,379	\$1,050	\$98
General Obligation Debt over EAV:	4.37%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$1,858,981	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,479	\$2,029	\$834
Revenue Collected During FY 12:	\$209,329	\$233,937	\$85,629
Expenditures During FY 12:	\$218,084	\$223,379	\$95,182
Per Capita Revenue:	\$279	\$570	\$228
Per Capita Expenditures:	\$291	\$558	\$237
Operating Income (loss):	-\$8,755	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	842.90%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,838,226	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2,451	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$178,937	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$388	\$728	\$463
Revenue Collected During FY 12:	\$85,486	\$260,934	\$107,898
Expenditures During FY 12:	\$119,478	\$254,752	\$102,905
Per Capita Revenue:	\$185	\$601	\$276
Per Capita Expenditures:	\$259	\$624	\$279
Revenues over (under) Expenditures:	-\$33,992	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	121.32%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$144,945	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$314	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$144,945	\$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:	\$775,000	\$426,494	\$42,600
Per Capita Debt:	\$1,681	\$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:	\$1,450,872	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$3.147	\$2,029	\$834
Revenue Collected During FY 12:	\$161,211	\$233,937	\$85,629
Expenditures During FY 12:	\$171,615	\$223,379	\$95,182
Per Capita Revenue:	\$350	\$570	\$228
Per Capita Expenditures:	\$372	\$558	\$237
Operating Income (loss):	-\$10,404	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	839.36%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,440,468	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$3.125	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Prairie Du Rocher Village**

Unit Code: 079/045/32 County: RANDOLPH

Fiscal Year End: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,031,100

Equalized Assessed Valuation: \$3,787,134

Population: 602

Employees:

    Full Time: 1

    Part Time: 5

    Salaries Paid: \$90,986

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$672,036	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,116	\$728	\$463
Revenue Collected During FY 12:	\$201,600	\$260,934	\$107,898
Expenditures During FY 12:	\$247,660	\$254,752	\$102,905
Per Capita Revenue:	\$335	\$601	\$276
Per Capita Expenditures:	\$411	\$624	\$279
Revenues over (under) Expenditures:	-\$46,060	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	266.16%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$659,184	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,095	\$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:	\$643,050	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$668,340	\$426,494	\$42,600
Per Capita Debt:	\$1,110	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$1,072,431	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,781	\$2,029	\$834
Revenue Collected During FY 12:	\$186,425	\$233,937	\$85,629
Expenditures During FY 12:	\$151,518	\$223,379	\$95,182
Per Capita Revenue:	\$310	\$570	\$228
Per Capita Expenditures:	\$252	\$558	\$237
Operating Income (loss):	\$34,907	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	710.52%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,076,573	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,788	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$870,610	\$8,808,233	\$2,603,619
Per Capita Debt:	\$457	\$1,349	\$648
General Obligation Debt over EAV:	0.78%	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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$27,586,510	\$8,808,233	\$2,603,619
Per Capita Debt:	\$3,639	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$26,556,175	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3.503	\$1,513	\$1,164
Revenue Collected During FY 12:	\$17,300,325	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$13,238,262	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$2.282	\$460	\$317
Per Capita Expenditures:	\$1.746	\$423	\$299
Operating Income (loss):	\$4,062,063	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	222.75%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$29,488,704	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3.890	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Princeville Village**

Unit Code: **072/075/32** County: **PEORIA**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,671,627**

Equalized Assessed Valuation: **\$25,641,662**

Population: **1,621**

Employees:

    Full Time: **5**

    Part Time: **2**

    Salaries Paid: **\$259,009**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$659,030	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$407	\$566	\$402
Revenue Collected During FY 12:	\$1,492,308	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,636,994	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$921	\$772	\$584
Per Capita Expenditures:	\$1,010	\$749	\$586
Revenues over (under) Expenditures:	-\$144,686	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	24.60%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$402,647	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$248	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$500,571	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$515,494	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$1,859,581	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,147	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$1,585,900	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$978	\$1,513	\$1,164
Revenue Collected During FY 12:	\$830,891	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$817,605	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$513	\$460	\$317
Per Capita Expenditures:	\$504	\$423	\$299
Operating Income (loss):	\$13,286	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	209.26%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,710,883	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.055	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Prophetstown City**

Unit Code: **098/045/30** County: **WHITESIDE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,262,801**

Equalized Assessed Valuation: **\$18,810,203**

Population: **2,100**

Employees:

    Full Time: **8**

    Part Time: **12**

    Salaries Paid: **\$384,200**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$308,813	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$147	\$566	\$402
Revenue Collected During FY 12:	\$995,131	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$924,243	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$474	\$772	\$584
Per Capita Expenditures:	\$440	\$749	\$586
Revenues over (under) Expenditures:	\$70,888	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	41.08%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$379,701	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$181	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$379,703	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$131,547	\$8,808,233	\$2,603,619
Per Capita Debt:	\$63	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$68,378	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$33	\$1,513	\$1,164
Revenue Collected During FY 12:	\$395,063	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$297,511	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$188	\$460	\$317
Per Capita Expenditures:	\$142	\$423	\$299
Operating Income (loss):	\$97,552	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	55.77%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$165,930	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$79	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$25,164,030	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,541	\$1,349	\$648
General Obligation Debt over EAV:	4.07%	2.33%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$51,732,914	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3.169	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,051,964	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$648,433	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$64	\$460	\$317
Per Capita Expenditures:	\$40	\$423	\$299
Operating Income (loss):	\$403,531	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	8019.60%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$52,001,750	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3.185	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Pulaski Village**

Unit Code: **077/040/32** County: **PULASKI**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$255,080**

Equalized Assessed Valuation: **\$749,380**

Population: **206**

Employees:

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

**Part Time:** **9**

**Salaries Paid:** **\$49,419**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$48,915	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$237	\$728	\$463
Revenue Collected During FY 12:	\$121,779	\$260,934	\$107,898
Expenditures During FY 12:	\$112,302	\$254,752	\$102,905
Per Capita Revenue:	\$591	\$601	\$276
Per Capita Expenditures:	\$545	\$624	\$279
Revenues over (under) Expenditures:	\$9,477	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	50.89%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$57,148	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$277	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$13,302	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$43,846	\$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:	\$75,000	\$426,494	\$42,600
Per Capita Debt:	\$364	\$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:	\$1,259,732	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$6.115	\$2,029	\$834
Revenue Collected During FY 12:	\$86,593	\$233,937	\$85,629
Expenditures During FY 12:	\$131,377	\$223,379	\$95,182
Per Capita Revenue:	\$420	\$570	\$228
Per Capita Expenditures:	\$638	\$558	\$237
Operating Income (loss):	-\$44,784	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	925.73%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,216,192	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$5.904	\$2,116	\$901





**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$26,474,926	\$80,578,596	\$52,611,262
Per Capita Debt:	\$652	\$1,468	\$1,267
General Obligation Debt over EAV:	3.22%	4.49%	3.46%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$77,625,929	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$1,910	\$1,280	\$1,048
Revenue Collected During FY 12:	\$12,148,672	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$11,528,095	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$299	\$366	\$269
Per Capita Expenditures:	\$284	\$355	\$263
Operating Income (loss):	\$620,577	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	680.96%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$78,501,732	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$1,932	\$1,297	\$1,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Radom Village**

Unit Code: **095/050/32** County: **WASHINGTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$182,850**

Equalized Assessed Valuation: **\$1,612,086**

Population: **395**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$24,636**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$113,661	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$288	\$728	\$463
Revenue Collected During FY 12:	\$56,021	\$260,934	\$107,898
Expenditures During FY 12:	\$71,770	\$254,752	\$102,905
Per Capita Revenue:	\$142	\$601	\$276
Per Capita Expenditures:	\$182	\$624	\$279
Revenues over (under) Expenditures:	-\$15,749	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	136.42%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$97,912	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$248	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$12,751	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$85,161	\$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:	\$162,544	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$412	\$2,029	\$834
Revenue Collected During FY 12:	\$55,361	\$233,937	\$85,629
Expenditures During FY 12:	\$48,320	\$223,379	\$95,182
Per Capita Revenue:	\$140	\$570	\$228
Per Capita Expenditures:	\$122	\$558	\$237
Operating Income (loss):	\$7,041	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	350.96%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$169,585	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$429	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Raleigh Village**

Unit Code: **082/035/32** County: **SALINE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$106,429**

Equalized Assessed Valuation: **\$2,539,100**

Population: **350**

Employees:

    Full Time:

    Part Time: **11**

    Salaries Paid: **\$27,225**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$408,259	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,166	\$728	\$463
Revenue Collected During FY 12:	\$97,110	\$260,934	\$107,898
Expenditures During FY 12:	\$80,103	\$254,752	\$102,905
Per Capita Revenue:	\$277	\$601	\$276
Per Capita Expenditures:	\$229	\$624	\$279
Revenues over (under) Expenditures:	\$17,007	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	543.13%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$435,067	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,243	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$27,015	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$279,936	\$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:	\$574,448	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,641	\$2,029	\$834
Revenue Collected During FY 12:	\$26,748	\$233,937	\$85,629
Expenditures During FY 12:	\$27,459	\$223,379	\$95,182
Per Capita Revenue:	\$76	\$570	\$228
Per Capita Expenditures:	\$78	\$558	\$237
Operating Income (loss):	-\$711	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	2023.88%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$555,737	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,588	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$478,728	\$8,808,233	\$2,603,619
Per Capita Debt:	\$462	\$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:	\$2,612,756	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,520	\$1,513	\$1,164
Revenue Collected During FY 12:	\$382,242	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$374,924	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$369	\$460	\$317
Per Capita Expenditures:	\$362	\$423	\$299
Operating Income (loss):	\$7,318	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	698.83%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,620,074	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,527	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Rankin Village

Unit Code: 092/080/32 County: VERMILION

Fiscal Year End: 4/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$340,525

Equalized Assessed Valuation: \$2,889,305

Population: 850

Employees:

    Full Time: 2

    Part Time: 4

    Salaries Paid: \$58,817

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 12:	\$171,708	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$202	\$728	\$463
Revenue Collected During FY 12:	\$162,280	\$260,934	\$107,898
Expenditures During FY 12:	\$113,738	\$254,752	\$102,905
Per Capita Revenue:	\$191	\$601	\$276
Per Capita Expenditures:	\$134	\$624	\$279
Revenues over (under) Expenditures:	\$48,542	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	206.42%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$234,777	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$276	\$799	\$457

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$234,777	\$27,774	\$

Net Assets

	Amounts	Averages	Medians
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:	\$276,363	\$426,494	\$42,600
Per Capita Debt:	\$325	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$631.847	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$743	\$2,029	\$834
Revenue Collected During FY 12:	\$141.831	\$233,937	\$85,629
Expenditures During FY 12:	\$157.211	\$223,379	\$95,182
Per Capita Revenue:	\$167	\$570	\$228
Per Capita Expenditures:	\$185	\$558	\$237
Operating Income (loss):	-\$15.380	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	382.89%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$601.940	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$708	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Ransom Village**

Unit Code: **050/090/32** County: **LASALLE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$290,040**

Equalized Assessed Valuation: **\$4,619,352**

Population: **425**

Employees:

    Full Time:

    Part Time: **15**

    Salaries Paid: **\$65,557**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$6,889	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$16	\$728	\$463
Revenue Collected During FY 12:	\$88,404	\$260,934	\$107,898
Expenditures During FY 12:	\$64,049	\$254,752	\$102,905
Per Capita Revenue:	\$208	\$601	\$276
Per Capita Expenditures:	\$151	\$624	\$279
Revenues over (under) Expenditures:	\$24,355	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	42.90%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$27,477	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$65	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$75,975	\$86,057	\$19,431
Total Unrestricted Net Assets:	-\$68,511	\$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:	\$77,000	\$426,494	\$42,600
Per Capita Debt:	\$181	\$1,050	\$98
General Obligation Debt over EAV:	0.43%	0.39%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$108,871	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$256	\$2,029	\$834
Revenue Collected During FY 12:	\$33,874	\$233,937	\$85,629
Expenditures During FY 12:	\$85,878	\$223,379	\$95,182
Per Capita Revenue:	\$80	\$570	\$228
Per Capita Expenditures:	\$202	\$558	\$237
Operating Income (loss):	-\$52,004	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	69.52%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$59,706	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$140	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Rantoul Village		
<b>Unit Code:</b>	010/080/32	<b>County:</b>	CHAMPAIGN
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$42,056,920		
<b>Equalized Assessed Valuation:</b>	\$100,821,766		
<b>Population:</b>	11,273		
<b>Employees:</b>			
<b>Full Time:</b>			138
<b>Part Time:</b>			314
<b>Salaries Paid:</b>			\$7,587,075

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

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$8,658,459	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$768	\$566	\$402
Revenue Collected During FY 12:	\$12,047,920	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$10,522,454	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,069	\$772	\$584
Per Capita Expenditures:	\$933	\$749	\$586
Revenues over (under) Expenditures:	\$1,525,466	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	95.63%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$10,062,435	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$893	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$2,050,526	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$10,427,475	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$14,625,678	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,297	\$1,349	\$648
General Obligation Debt over EAV:	13.03%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$102,316,856	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$9.076	\$1,513	\$1,164
Revenue Collected During FY 12:	\$20,786,996	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$19,343,072	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$1.844	\$460	\$317
Per Capita Expenditures:	\$1.716	\$423	\$299
Operating Income (loss):	\$1,443,924	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	520.78%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$100,734,144	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$8.936	\$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:	\$563,173	\$426,494	\$42,600
Per Capita Debt:	\$587	\$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:	\$2,090,296	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,180	\$2,029	\$834
Revenue Collected During FY 12:	\$420,202	\$233,937	\$85,629
Expenditures During FY 12:	\$401,422	\$223,379	\$95,182
Per Capita Revenue:	\$438	\$570	\$228
Per Capita Expenditures:	\$419	\$558	\$237
Operating Income (loss):	\$18,780	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	525.40%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$2,109,076	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2,199	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Raritan Village**

Unit Code: **036/040/32** County: **HENDERSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$240,000**

Equalized Assessed Valuation: **\$695,389**

Population: **150**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$8,807**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$139,504	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$930	\$728	\$463
Revenue Collected During FY 12:	\$56,315	\$260,934	\$107,898
Expenditures During FY 12:	\$40,362	\$254,752	\$102,905
Per Capita Revenue:	\$375	\$601	\$276
Per Capita Expenditures:	\$269	\$624	\$279
Revenues over (under) Expenditures:	\$15,953	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	385.16%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$155,457	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,036	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$11,763	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$143,694	\$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:	\$441.392	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2.943	\$2,029	\$834
Revenue Collected During FY 12:	\$25.968	\$233,937	\$85,629
Expenditures During FY 12:	\$25.755	\$223,379	\$95,182
Per Capita Revenue:	\$173	\$570	\$228
Per Capita Expenditures:	\$172	\$558	\$237
Operating Income (loss):	\$213	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1714.64%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$441.605	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2.944	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,229,008	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,222	\$1,513	\$1,164
Revenue Collected During FY 12:	\$423,890	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$451,661	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$421	\$460	\$317
Per Capita Expenditures:	\$449	\$423	\$299
Operating Income (loss):	-\$27,771	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	272.60%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,231,237	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,224	\$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:	\$1,036,593	\$8,808,233	\$2,603,619
Per Capita Debt:	\$288	\$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:	\$12,618,602	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3.505	\$1,513	\$1,164
Revenue Collected During FY 12:	\$7,354,372	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$7,431,352	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$2.043	\$460	\$317
Per Capita Expenditures:	\$2.064	\$423	\$299
Operating Income (loss):	-\$76,980	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	168.57%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$12,527,122	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3.480	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Reddick Village**

Unit Code: **046/080/32** County: **KANKAKEE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$1,033,800**

Equalized Assessed Valuation: **\$2,228,924**

Population: **250**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$12,324**

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$329,741	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,319	\$728	\$463
Revenue Collected During FY 12:	\$86,076	\$260,934	\$107,898
Expenditures During FY 12:	\$154,422	\$254,752	\$102,905
Per Capita Revenue:	\$344	\$601	\$276
Per Capita Expenditures:	\$618	\$624	\$279
Revenues over (under) Expenditures:	-\$68,346	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	169.27%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$261,395	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,046	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$261,394	\$27,774	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Redmon Village**

Unit Code: **023/040/32** County: **EDGAR**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$104,576**

Equalized Assessed Valuation: **\$767,673**

Population: **205**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$10,921**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$28,440	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$139	\$728	\$463
Revenue Collected During FY 12:	\$25,803	\$260,934	\$107,898
Expenditures During FY 12:	\$35,741	\$254,752	\$102,905
Per Capita Revenue:	\$126	\$601	\$276
Per Capita Expenditures:	\$174	\$624	\$279
Revenues over (under) Expenditures:	-\$9,938	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	68.55%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$24,502	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$120	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$12,053	\$2,891	\$
Total Unreserved Funds:	\$12,448	\$27,774	\$

**Net Assets**

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



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,891	\$426,494	\$42,600
Per Capita Debt:	\$9	\$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:	\$24,179	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$118	\$2,029	\$834
Revenue Collected During FY 12:	\$112,755	\$233,937	\$85,629
Expenditures During FY 12:	\$117,217	\$223,379	\$95,182
Per Capita Revenue:	\$550	\$570	\$228
Per Capita Expenditures:	\$572	\$558	\$237
Operating Income (loss):	-\$4,462	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	11.70%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$13,717	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$67	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Reynolds Village**

Unit Code: **081/070/32** County: **ROCK ISLAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$427,912**

Equalized Assessed Valuation: **\$7,074,944**

Population: **508**

Employees:

    Full Time: **1**

    Part Time: **10**

    Salaries Paid: **\$66,145**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$191,330	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$377	\$728	\$463
Revenue Collected During FY 12:	\$131,918	\$260,934	\$107,898
Expenditures During FY 12:	\$121,217	\$254,752	\$102,905
Per Capita Revenue:	\$260	\$601	\$276
Per Capita Expenditures:	\$239	\$624	\$279
Revenues over (under) Expenditures:	\$10,701	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	166.67%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$202,031	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$398	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$74,095	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$127,936	\$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:	\$917,427	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,806	\$2,029	\$834
Revenue Collected During FY 12:	\$144,853	\$233,937	\$85,629
Expenditures During FY 12:	\$135,517	\$223,379	\$95,182
Per Capita Revenue:	\$285	\$570	\$228
Per Capita Expenditures:	\$267	\$558	\$237
Operating Income (loss):	\$9,336	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	683.87%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$926,763	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,824	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,625,126	\$8,808,233	\$2,603,619
Per Capita Debt:	\$4,067	\$1,349	\$648
General Obligation Debt over EAV:	1.45%	2.33%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$7,054,813	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3,763	\$1,513	\$1,164
Revenue Collected During FY 12:	\$865,109	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,283,570	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$461	\$460	\$317
Per Capita Expenditures:	\$685	\$423	\$299
Operating Income (loss):	-\$418,461	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	529.75%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,799,761	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3,627	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Richton Park Village		
<b>Unit Code:</b>	016/470/32	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,711,411		
<b>Equalized Assessed Valuation:</b>	\$168,242,572		
<b>Population:</b>	13,705		
<b>Employees:</b>			
	<b>Full Time:</b>	65	
	<b>Part Time:</b>	72	
	<b>Salaries Paid:</b>	\$5,341,644	

**Blended Component Units**

Number Submitted = 1  
Police Pension Fund

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$2,676,580	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$195	\$566	\$402
Revenue Collected During FY 12:	\$8,519,191	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$9,254,235	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$622	\$772	\$584
Per Capita Expenditures:	\$675	\$749	\$586
Revenues over (under) Expenditures:	-\$735,044	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	21.82%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$2,019,665	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$147	\$576	\$408

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$1,069,690	\$8,929	\$
Total Unreserved Funds:	\$949,975	\$40,423	\$

**Net Assets**

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



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$5,673,291	\$8,808,233	\$2,603,619
Per Capita Debt:	\$414	\$1,349	\$648
General Obligation Debt over EAV:	2.32%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$9,838,917	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$718	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,774,848	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$3,662,700	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$275	\$460	\$317
Per Capita Expenditures:	\$267	\$423	\$299
Operating Income (loss):	\$112,148	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	271.69%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$9,951,065	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$726	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Richview Village**

Unit Code: **095/055/32** County: **WASHINGTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$425,145**

Equalized Assessed Valuation: **\$2,005,827**

Population: **253**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$28,738**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$85,164	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$337	\$728	\$463
Revenue Collected During FY 12:	\$76,048	\$260,934	\$107,898
Expenditures During FY 12:	\$81,208	\$254,752	\$102,905
Per Capita Revenue:	\$301	\$601	\$276
Per Capita Expenditures:	\$321	\$624	\$279
Revenues over (under) Expenditures:	-\$5,160	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	99.48%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$80,785	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$319	\$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:	\$80,785	\$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:	\$619,000	\$426,494	\$42,600
Per Capita Debt:	\$2,447	\$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:	\$1,852,862	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$7,324	\$2,029	\$834
Revenue Collected During FY 12:	\$140,900	\$233,937	\$85,629
Expenditures During FY 12:	\$201,505	\$223,379	\$95,182
Per Capita Revenue:	\$557	\$570	\$228
Per Capita Expenditures:	\$796	\$558	\$237
Operating Income (loss):	-\$60,605	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	889.05%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,791,476	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$7,081	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Ridge Farm Village**

Unit Code: **092/085/32** County: **VERMILION**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$616,821**

Equalized Assessed Valuation: **\$4,369,031**

Population: **882**

Employees:

    Full Time: **4**

    Part Time: **18**

    Salaries Paid: **\$172,127**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$488,246	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$554	\$728	\$463
Revenue Collected During FY 12:	\$366,282	\$260,934	\$107,898
Expenditures During FY 12:	\$496,357	\$254,752	\$102,905
Per Capita Revenue:	\$415	\$601	\$276
Per Capita Expenditures:	\$563	\$624	\$279
Revenues over (under) Expenditures:	-\$130,075	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	76.08%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$377,621	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$428	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$161,764	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$215,857	\$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:	\$210,025	\$426,494	\$42,600
Per Capita Debt:	\$238	\$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:	\$1,640,942	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,860	\$2,029	\$834
Revenue Collected During FY 12:	\$293,611	\$233,937	\$85,629
Expenditures During FY 12:	\$324,302	\$223,379	\$95,182
Per Capita Revenue:	\$333	\$570	\$228
Per Capita Expenditures:	\$368	\$558	\$237
Operating Income (loss):	-\$30,691	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	496.53%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,610,251	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,826	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Ridgway Village**

Unit Code: **030/035/32** County: **GALLATIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$485,140**

Equalized Assessed Valuation: **\$3,808,220**

Population: **869**

Employees:

**Full Time:** **5**

**Part Time:** **4**

**Salaries Paid:** **\$173,158**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$1,307,249	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,504	\$728	\$463
Revenue Collected During FY 12:	\$489,517	\$260,934	\$107,898
Expenditures During FY 12:	\$438,982	\$254,752	\$102,905
Per Capita Revenue:	\$563	\$601	\$276
Per Capita Expenditures:	\$505	\$624	\$279
Revenues over (under) Expenditures:	\$50,535	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	299.52%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$1,314,847	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,513	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$194,012	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$226,812	\$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:	\$467,945	\$426,494	\$42,600
Per Capita Debt:	\$538	\$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:	\$985,513	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.134	\$2,029	\$834
Revenue Collected During FY 12:	\$778,987	\$233,937	\$85,629
Expenditures During FY 12:	\$341,956	\$223,379	\$95,182
Per Capita Revenue:	\$896	\$570	\$228
Per Capita Expenditures:	\$394	\$558	\$237
Operating Income (loss):	\$437,031	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	418.71%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,431,820	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.648	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Ridott Village**

Unit Code: **089/050/32** County: **STEPHENSON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$52,489**

Equalized Assessed Valuation: **\$989,907**

Population: **164**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$3,600**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$121,752	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$742	\$728	\$463
Revenue Collected During FY 12:	\$29,281	\$260,934	\$107,898
Expenditures During FY 12:	\$27,639	\$254,752	\$102,905
Per Capita Revenue:	\$179	\$601	\$276
Per Capita Expenditures:	\$169	\$624	\$279
Revenues over (under) Expenditures:	\$1,642	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	446.45%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$123,394	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$752	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$22,902	\$2,891	\$
Total Unreserved Funds:	\$107,678	\$27,774	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ringwood Village

Unit Code: 063/094/32 County: MCHENRY

Fiscal Year End: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,127,300

Equalized Assessed Valuation: \$36,971,740

Population: 820

Employees:

    Full Time:

    Part Time: 3

    Salaries Paid: \$17,950

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$407,946	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$497	\$728	\$463
Revenue Collected During FY 12:	\$265,762	\$260,934	\$107,898
Expenditures During FY 12:	\$153,728	\$254,752	\$102,905
Per Capita Revenue:	\$324	\$601	\$276
Per Capita Expenditures:	\$187	\$624	\$279
Revenues over (under) Expenditures:	\$112,034	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	338.25%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$519,980	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$634	\$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:	\$69,083	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$450,897	\$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:	\$50,000	\$426,494	\$42,600
Per Capita Debt:	\$215	\$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:	\$261,513	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.122	\$2,029	\$834
Revenue Collected During FY 12:	\$40,944	\$233,937	\$85,629
Expenditures During FY 12:	\$72,434	\$223,379	\$95,182
Per Capita Revenue:	\$176	\$570	\$228
Per Capita Expenditures:	\$311	\$558	\$237
Operating Income (loss):	-\$31,490	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	317.56%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$230,023	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$987	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$50,939	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$592	\$728	\$463
Revenue Collected During FY 12:	\$72,190	\$260,934	\$107,898
Expenditures During FY 12:	\$63,738	\$254,752	\$102,905
Per Capita Revenue:	\$839	\$601	\$276
Per Capita Expenditures:	\$741	\$624	\$279
Revenues over (under) Expenditures:	\$8,452	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	93.18%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$59,391	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$691	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$59,391	\$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**

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

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$3,492,020	\$8,808,233	\$2,603,619
Per Capita Debt:	\$311	\$1,349	\$648
General Obligation Debt over EAV:	0.34%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$5,728,637	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$511	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,907,976	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,870,851	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$259	\$460	\$317
Per Capita Expenditures:	\$256	\$423	\$299
Operating Income (loss):	\$37,125	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	200.84%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$5,765,762	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$514	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	River Grove Village		
<b>Unit Code:</b>	016/485/32	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,907,293		
<b>Equalized Assessed Valuation:</b>	\$259,048,193		
<b>Population:</b>	10,668		
<b>Employees:</b>			
	<b>Full Time:</b>	42	
	<b>Part Time:</b>	156	
	<b>Salaries Paid:</b>	\$5,681,020	

**Blended Component Units**

Number Submitted = 1  
River Grove Police Pension Fund

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$5,384,325	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$505	\$566	\$402
Revenue Collected During FY 12:	\$9,855,165	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$10,576,469	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$924	\$772	\$584
Per Capita Expenditures:	\$991	\$749	\$586
Revenues over (under) Expenditures:	-\$721,304	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	59.61%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$6,304,829	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$591	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$5,464,560	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$14,930,204	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$16,850,736	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,580	\$1,349	\$648
General Obligation Debt over EAV:	5.33%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$3,430,163	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$322	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,833,337	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,798,273	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$172	\$460	\$317
Per Capita Expenditures:	\$169	\$423	\$299
Operating Income (loss):	\$35,064	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	188.90%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,396,861	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$318	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Riverside Village		
<b>Unit Code:</b>	016/490/32	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	12/31/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$15,016,246		
<b>Equalized Assessed Valuation:</b>	\$330,268,593		
<b>Population:</b>	8,875		
<b>Employees:</b>			
	<b>Full Time:</b>	42	
	<b>Part Time:</b>	101	
	<b>Salaries Paid:</b>	\$4,451,887	

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:	\$6,803,296	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$767	\$566	\$402
Revenue Collected During FY 12:	\$9,051,322	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$8,404,415	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,020	\$772	\$584
Per Capita Expenditures:	\$947	\$749	\$586
Revenues over (under) Expenditures:	\$646,907	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	91.47%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$7,687,773	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$866	\$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:	\$1,732,883	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$7,464,069	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$8,238,099	\$8,808,233	\$2,603,619
Per Capita Debt:	\$928	\$1,349	\$648
General Obligation Debt over EAV:	1.45%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$13,534,058	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.525	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,286,535	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,422,472	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$370	\$460	\$317
Per Capita Expenditures:	\$273	\$423	\$299
Operating Income (loss):	\$864,063	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	591.79%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$14,336,001	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.615	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Riverton Village**

Unit Code: **083/095/32** County: **SANGAMON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$889,140**

Equalized Assessed Valuation: **\$37,969,211**

Population: **3,455**

Employees:

    Full Time: **45**

    Part Time:

    Salaries Paid: **\$1,233,153**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$779,301	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$226	\$566	\$402
Revenue Collected During FY 12:	\$1,531,209	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$2,157,394	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$443	\$772	\$584
Per Capita Expenditures:	\$624	\$749	\$586
Revenues over (under) Expenditures:	-\$626,185	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	31.42%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$677,866	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$196	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$543,489	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$997,372	\$8,808,233	\$2,603,619
Per Capita Debt:	\$289	\$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:	\$6,232,244	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.804	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,769,956	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,526,423	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$1.381	\$460	\$317
Per Capita Expenditures:	\$1.310	\$423	\$299
Operating Income (loss):	\$243,533	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	135.48%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,132,211	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.775	\$1,565	\$1,177





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$234,854	\$8,808,233	\$2,603,619
Per Capita Debt:	\$64	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$13,605,524	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3,717	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,126,264	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,258,424	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$308	\$460	\$317
Per Capita Expenditures:	\$344	\$423	\$299
Operating Income (loss):	-\$132,160	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	1070.65%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$13,473,364	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3,681	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,406,811	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.166	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,358,630	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$346,508	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$658	\$460	\$317
Per Capita Expenditures:	\$168	\$423	\$299
Operating Income (loss):	\$1,012,122	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	990.11%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,430,796	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.661	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$5,542,227	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,038	\$1,349	\$648
General Obligation Debt over EAV:	11.70%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$2,979,619	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$558	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,655,529	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$899,672	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$310	\$460	\$317
Per Capita Expenditures:	\$169	\$423	\$299
Operating Income (loss):	\$755,857	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	395.51%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,558,301	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$667	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Roberts Village**

Unit Code: **027/045/32** County: **FORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$459,445**

Equalized Assessed Valuation: **\$2,883,588**

Population: **376**

Employees:

    Full Time: **1**

    Part Time: **15**

    Salaries Paid: **\$35,899**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$187,535	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$499	\$728	\$463
Revenue Collected During FY 12:	\$204,131	\$260,934	\$107,898
Expenditures During FY 12:	\$180,729	\$254,752	\$102,905
Per Capita Revenue:	\$543	\$601	\$276
Per Capita Expenditures:	\$481	\$624	\$279
Revenues over (under) Expenditures:	\$23,402	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	116.71%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$210,937	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$561	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$17,222	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$193,715	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$24,557	\$426,494	\$42,600
Per Capita Debt:	\$65	\$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:	-\$12,669	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	-\$34	\$2,029	\$834
Revenue Collected During FY 12:	\$80,470	\$233,937	\$85,629
Expenditures During FY 12:	\$53,121	\$223,379	\$95,182
Per Capita Revenue:	\$214	\$570	\$228
Per Capita Expenditures:	\$141	\$558	\$237
Operating Income (loss):	\$27,349	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	27.64%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$14,680	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$39	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Robinson City		
<b>Unit Code:</b>	017/030/30	<b>County:</b>	CRAWFORD
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$10,126,358		
<b>Equalized Assessed Valuation:</b>	\$65,381,596		
<b>Population:</b>	7,713		
<b>Employees:</b>			
	<b>Full Time:</b>	34	
	<b>Part Time:</b>	80	
	<b>Salaries Paid:</b>	\$2,151,488	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$1,990,209	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$258	\$566	\$402
Revenue Collected During FY 12:	\$4,220,231	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$4,127,692	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$547	\$772	\$584
Per Capita Expenditures:	\$535	\$749	\$586
Revenues over (under) Expenditures:	\$92,539	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	51.72%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$2,134,705	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$277	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,065,141	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$368,084	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$7,168,702	\$8,808,233	\$2,603,619
Per Capita Debt:	\$929	\$1,349	\$648
General Obligation Debt over EAV:	10.62%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$6,521,504	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$846	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,224,805	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,107,534	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$159	\$460	\$317
Per Capita Expenditures:	\$144	\$423	\$299
Operating Income (loss):	\$117,271	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	599.42%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,638,775	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$861	\$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:	\$24,750,835	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,585	\$1,349	\$648
General Obligation Debt over EAV:	3.46%	2.33%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$76,165,985	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$7.956	\$1,513	\$1,164
Revenue Collected During FY 12:	\$34,902,732	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$29,948,273	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$3.646	\$460	\$317
Per Capita Expenditures:	\$3.128	\$423	\$299
Operating Income (loss):	\$4,954,459	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	273.00%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$81,759,683	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$8.540	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Rock City Village**

Unit Code: **089/055/32** County: **STEPHENSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$61,050**

Equalized Assessed Valuation: **\$3,697,871**

Population: **320**

Employees:

    Full Time:

    Part Time: **11**

    Salaries Paid: **\$14,303**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$209,647	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$655	\$728	\$463
Revenue Collected During FY 12:	\$81,849	\$260,934	\$107,898
Expenditures During FY 12:	\$44,992	\$254,752	\$102,905
Per Capita Revenue:	\$256	\$601	\$276
Per Capita Expenditures:	\$141	\$624	\$279
Revenues over (under) Expenditures:	\$36,857	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	548.97%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$246,992	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$772	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$22,354	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$224,638	\$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:	\$614,768	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,921	\$2,029	\$834
Revenue Collected During FY 12:	\$77,662	\$233,937	\$85,629
Expenditures During FY 12:	\$62,764	\$223,379	\$95,182
Per Capita Revenue:	\$243	\$570	\$228
Per Capita Expenditures:	\$196	\$558	\$237
Operating Income (loss):	\$14,898	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1002.45%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$629,178	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,966	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$23,324,809	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,517	\$1,349	\$648
General Obligation Debt over EAV:	2.61%	2.33%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$42,030,172	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$4.536	\$1,513	\$1,164
Revenue Collected During FY 12:	\$15,328,125	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$12,209,430	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$1.654	\$460	\$317
Per Capita Expenditures:	\$1.318	\$423	\$299
Operating Income (loss):	\$3,118,695	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	367.96%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$44,925,350	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$4.848	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$49,426,002	\$80,578,596	\$52,611,262
Per Capita Debt:	\$1,267	\$1,468	\$1,267
General Obligation Debt over EAV:	7.67%	4.49%	3.46%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$43,539,459	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$1,116	\$1,280	\$1,048
Revenue Collected During FY 12:	\$24,909,919	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$19,351,185	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$638	\$366	\$269
Per Capita Expenditures:	\$496	\$355	\$263
Operating Income (loss):	\$5,558,734	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	229.49%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$44,409,881	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$1,138	\$1,297	\$1,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Rockbridge Village**

Unit Code: **031/035/32** County: **GREENE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$99,819**

Equalized Assessed Valuation: **\$1,196,973**

Population: **169**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$13,785**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$234,420	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,387	\$728	\$463
Revenue Collected During FY 12:	\$59,725	\$260,934	\$107,898
Expenditures During FY 12:	\$59,357	\$254,752	\$102,905
Per Capita Revenue:	\$353	\$601	\$276
Per Capita Expenditures:	\$351	\$624	\$279
Revenues over (under) Expenditures:	\$368	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	501.19%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$297,494	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,760	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$51,860	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$245,634	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$447,104	\$426,494	\$42,600
Per Capita Debt:	\$2,646	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$2,494,739	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$14.762	\$2,029	\$834
Revenue Collected During FY 12:	\$353,722	\$233,937	\$85,629
Expenditures During FY 12:	\$137,940	\$223,379	\$95,182
Per Capita Revenue:	\$2.093	\$570	\$228
Per Capita Expenditures:	\$816	\$558	\$237
Operating Income (loss):	\$215,782	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1923.70%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$2,653,557	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$15.702	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$6,027,776	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3.050	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,247,294	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,409,536	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$631	\$460	\$317
Per Capita Expenditures:	\$713	\$423	\$299
Operating Income (loss):	-\$162,242	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	481.56%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,787,813	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3.435	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$187,660,544	\$80,578,596	\$52,611,262
Per Capita Debt:	\$1,228	\$1,468	\$1,267
General Obligation Debt over EAV:	0.95%	4.49%	3.46%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$145,880,271	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$955	\$1,280	\$1,048
Revenue Collected During FY 12:	\$26,489,572	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$23,449,375	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$173	\$366	\$269
Per Capita Expenditures:	\$153	\$355	\$263
Operating Income (loss):	\$3,040,197	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	634.82%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$148,860,468	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$974	\$1,297	\$1,034





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$5,463,160	\$8,808,233	\$2,603,619
Per Capita Debt:	\$711	\$1,349	\$648
General Obligation Debt over EAV:	2.74%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$2,635,571	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$343	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,124,480	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,050,877	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$146	\$460	\$317
Per Capita Expenditures:	\$137	\$423	\$299
Operating Income (loss):	\$73,603	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	265.25%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,787,421	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$363	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rockwood Village**

Unit Code: 079/055/32 County: RANDOLPH

Fiscal Year End: 12/31/2012

Accounting Method: Cash

Appropriation or Budget: \$14,290

Equalized Assessed Valuation: \$273,699

Population: 50

Employees:

    Full Time:

    Part Time: 9

    Salaries Paid: \$2,194

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$87,197	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,744	\$728	\$463
Revenue Collected During FY 12:	\$14,900	\$260,934	\$107,898
Expenditures During FY 12:	\$8,682	\$254,752	\$102,905
Per Capita Revenue:	\$298	\$601	\$276
Per Capita Expenditures:	\$174	\$624	\$279
Revenues over (under) Expenditures:	\$6,218	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	1075.96%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$93,415	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,868	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$93,415	\$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: **Rolling Meadows City**

Unit Code: **016/500/30** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$64,063,136**

Equalized Assessed Valuation: **\$906,793,995**

Population: **24,099**

Employees:

**Full Time:** **153**

**Part Time:** **20**

**Salaries Paid:** **\$15,678,484**

**Blended Component Units**

Number Submitted = 2  
Firefighters' Pension  
Police Pension

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$3,586,453	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$149	\$566	\$402
Revenue Collected During FY 12:	\$29,309,983	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$26,879,489	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,216	\$772	\$584
Per Capita Expenditures:	\$1,115	\$749	\$586
Revenues over (under) Expenditures:	\$2,430,494	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	20.51%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$5,514,258	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$229	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,437,541	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$2,230,163	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$30,279,724	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,256	\$1,349	\$648
General Obligation Debt over EAV:	1.95%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$11,391,359	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$473	\$1,513	\$1,164
Revenue Collected During FY 12:	\$11,416,569	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$9,960,267	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$474	\$460	\$317
Per Capita Expenditures:	\$413	\$423	\$299
Operating Income (loss):	\$1,456,302	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	128.11%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$12,760,466	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$530	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$131,178,321	\$80,578,596	\$52,611,262
Per Capita Debt:	\$3,306	\$1,468	\$1,267
General Obligation Debt over EAV:	8.89%	4.49%	3.46%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$102,335,368	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$2,579	\$1,280	\$1,048
Revenue Collected During FY 12:	\$13,878,909	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$16,468,462	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$350	\$366	\$269
Per Capita Expenditures:	\$415	\$355	\$263
Operating Income (loss):	-\$2,589,553	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	610.20%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$100,490,636	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$2,533	\$1,297	\$1,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Roodhouse City		
<b>Unit Code:</b>	031/040/30	<b>County:</b>	GREENE
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,269,200		
<b>Equalized Assessed Valuation:</b>	\$8,117,533		
<b>Population:</b>	1,814		
<b>Employees:</b>			
	<b>Full Time:</b>	17	
	<b>Part Time:</b>	32	
	<b>Salaries Paid:</b>	\$1,006,819	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$309,900	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$171	\$566	\$402
Revenue Collected During FY 12:	\$1,022,457	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$877,364	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$564	\$772	\$584
Per Capita Expenditures:	\$484	\$749	\$586
Revenues over (under) Expenditures:	\$145,093	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	41.99%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$368,366	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$203	\$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:	\$271,459	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$96,907	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,345,672	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,844	\$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:	\$3,612,880	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,992	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,031,468	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,760,538	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$1,671	\$460	\$317
Per Capita Expenditures:	\$1,522	\$423	\$299
Operating Income (loss):	\$270,930	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	143.83%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,970,437	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,189	\$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:	\$3,614,837	\$8,808,233	\$2,603,619
Per Capita Debt:	\$335	\$1,349	\$648
General Obligation Debt over EAV:	0.05%	2.33%	0.00%

**Enterprise Funds**

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$206,381	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$2,517	\$728	\$463
Revenue Collected During FY 12:	\$16,800	\$260,934	\$107,898
Expenditures During FY 12:	\$19,280	\$254,752	\$102,905
Per Capita Revenue:	\$205	\$601	\$276
Per Capita Expenditures:	\$235	\$624	\$279
Revenues over (under) Expenditures:	-\$2,480	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	1095.50%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$211,212	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$2,576	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$207,961	\$27,774	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$15,081,061	\$8,808,233	\$2,603,619
Per Capita Debt:	\$663	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$15,294,407	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$672	\$1,513	\$1,164
Revenue Collected During FY 12:	\$7,735,387	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$7,076,672	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$340	\$460	\$317
Per Capita Expenditures:	\$311	\$423	\$299
Operating Income (loss):	\$658,715	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	227.27%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$16,083,223	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$707	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Rosemont Village		
<b>Unit Code:</b>	016/505/32	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	12/31/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$214,106,666		
<b>Equalized Assessed Valuation:</b>	\$701,825,778		
<b>Population:</b>	4,202		
<b>Employees:</b>			
<b>Full Time:</b>			213
<b>Part Time:</b>			411
<b>Salaries Paid:</b>			\$21,083,986

**Blended Component Units**

Number Submitted = 4  
 Public Safety Officers' Pension Fund  
 Rosemont Convention Bureau  
 Village of Rosemont Business Development Com  
 Village of Rosemont Museum Commission

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$76,682,976	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$18,249	\$566	\$402
Revenue Collected During FY 12:	\$70,337,023	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$36,611,090	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$16,739	\$772	\$584
Per Capita Expenditures:	\$8,713	\$749	\$586
Revenues over (under) Expenditures:	\$33,725,933	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	229.64%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$84,073,864	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$20,008	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$39,939,439	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$268,379,022	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$428,986,706	\$8,808,233	\$2,603,619
Per Capita Debt:	\$102,091	\$1,349	\$648
General Obligation Debt over EAV:	47.28%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$220,937,212	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$52.579	\$1,513	\$1,164
Revenue Collected During FY 12:	\$52,196,094	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$53,111,949	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$12.422	\$460	\$317
Per Capita Expenditures:	\$12.640	\$423	\$299
Operating Income (loss):	-\$915,855	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	456.77%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$242,598,908	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$57.734	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$360,730	\$8,808,233	\$2,603,619
Per Capita Debt:	\$333	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$1,694,638	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,565	\$1,513	\$1,164
Revenue Collected During FY 12:	\$275,364	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$271,488	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$254	\$460	\$317
Per Capita Expenditures:	\$251	\$423	\$299
Operating Income (loss):	\$3,876	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	625.63%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,698,514	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,568	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$215,379	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$186	\$566	\$402
Revenue Collected During FY 12:	\$401,688	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$387,501	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$346	\$772	\$584
Per Capita Expenditures:	\$334	\$749	\$586
Revenues over (under) Expenditures:	\$14,187	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	60.51%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$234,461	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$202	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$39,802	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$210,659	\$634,634	\$583,284



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$364,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$314	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$553,278	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$477	\$1,513	\$1,164
Revenue Collected During FY 12:	\$426,361	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$425,033	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$368	\$460	\$317
Per Capita Expenditures:	\$366	\$423	\$299
Operating Income (loss):	\$1,328	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	129.33%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$549,711	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$474	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$289,827	\$8,808,233	\$2,603,619
Per Capita Debt:	\$218	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$3,405,471	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,559	\$1,513	\$1,164
Revenue Collected During FY 12:	\$925,956	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$992,866	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$696	\$460	\$317
Per Capita Expenditures:	\$746	\$423	\$299
Operating Income (loss):	-\$66,910	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	336.25%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,338,561	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,508	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Round Lake Village		
<b>Unit Code:</b>	049/160/32	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$13,923,267		
<b>Equalized Assessed Valuation:</b>	\$321,967,538		
<b>Population:</b>	18,289		
<b>Employees:</b>			
	<b>Full Time:</b>		43
	<b>Part Time:</b>		3
	<b>Salaries Paid:</b>		\$3,001,884

**Blended Component Units**

Number Submitted = 1  
Police Pension Fund

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$5,140,498	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$281	\$566	\$402
Revenue Collected During FY 12:	\$7,575,180	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$5,959,874	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$414	\$772	\$584
Per Capita Expenditures:	\$326	\$749	\$586
Revenues over (under) Expenditures:	\$1,615,306	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	107.06%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$6,380,804	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$349	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,893,599	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$6,245,323	\$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:	\$15,875,175	\$8,808,233	\$2,603,619
Per Capita Debt:	\$868	\$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:	\$40,579,226	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,219	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,899,506	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,270,914	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$213	\$460	\$317
Per Capita Expenditures:	\$234	\$423	\$299
Operating Income (loss):	-\$371,408	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	941.43%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$40,207,818	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,198	\$1,565	\$1,177





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$25,356,595	\$80,578,596	\$52,611,262
Per Capita Debt:	\$896	\$1,468	\$1,267
General Obligation Debt over EAV:	4.68%	4.49%	3.46%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$15,760,390	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$557	\$1,280	\$1,048
Revenue Collected During FY 12:	\$6,450,284	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$6,572,445	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$228	\$366	\$269
Per Capita Expenditures:	\$232	\$355	\$263
Operating Income (loss):	-\$122,161	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	273.19%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$17,955,320	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$635	\$1,297	\$1,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Between 1000 and 25,000

**Local Government Profile**

Unit Name: **Round Lake Heights Village**

Unit Code: **049/170/32** County: **LAKE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,174,400**

Equalized Assessed Valuation: **\$40,218,648**

Population: **2,700**

Employees:

    Full Time: **8**

    Part Time: **3**

    Salaries Paid: **\$518,207**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$1,000,475	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$371	\$566	\$402
Revenue Collected During FY 12:	\$1,190,869	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,070,353	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$441	\$772	\$584
Per Capita Expenditures:	\$396	\$749	\$586
Revenues over (under) Expenditures:	\$120,516	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	104.73%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,120,991	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$415	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$199,880	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$915,088	\$634,634	\$583,284



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$212,978	\$8,808,233	\$2,603,619
Per Capita Debt:	\$79	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$2,960,126	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.096	\$1,513	\$1,164
Revenue Collected During FY 12:	\$612,361	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$676,195	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$227	\$460	\$317
Per Capita Expenditures:	\$250	\$423	\$299
Operating Income (loss):	-\$63,834	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	428.32%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,896,292	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.073	\$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:	\$1,721,120	\$8,808,233	\$2,603,619
Per Capita Debt:	\$228	\$1,349	\$648
General Obligation Debt over EAV:	2.21%	2.33%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,761,592	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$366	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,291,198	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,338,355	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$171	\$460	\$317
Per Capita Expenditures:	\$178	\$423	\$299
Operating Income (loss):	-\$47,157	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	202.82%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,714,435	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$360	\$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:	\$162,500	\$8,808,233	\$2,603,619
Per Capita Debt:	\$105	\$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:	\$3,409,792	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,200	\$1,513	\$1,164
Revenue Collected During FY 12:	\$677,221	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$752,755	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$437	\$460	\$317
Per Capita Expenditures:	\$486	\$423	\$299
Operating Income (loss):	-\$75,534	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	442.94%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,334,258	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,151	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Royal Village**

Unit Code: **010/085/32** County: **CHAMPAIGN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$70,000**

Equalized Assessed Valuation: **\$6,475,695**

Population: **279**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$13,140**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$105,064	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$377	\$728	\$463
Revenue Collected During FY 12:	\$52,823	\$260,934	\$107,898
Expenditures During FY 12:	\$45,677	\$254,752	\$102,905
Per Capita Revenue:	\$189	\$601	\$276
Per Capita Expenditures:	\$164	\$624	\$279
Revenues over (under) Expenditures:	\$7,146	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	245.66%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$112,210	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$402	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$11,720	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$100,490	\$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:	\$56,606	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$203	\$2,029	\$834
Revenue Collected During FY 12:	\$31,978	\$233,937	\$85,629
Expenditures During FY 12:	\$34,810	\$223,379	\$95,182
Per Capita Revenue:	\$115	\$570	\$228
Per Capita Expenditures:	\$125	\$558	\$237
Operating Income (loss):	-\$2,832	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	154.48%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$53,774	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$193	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Royal Lakes Village**

Unit Code: **056/092/32** County: **MACOUPIN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$300,000**

Equalized Assessed Valuation: **\$798,903**

Population: **260**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$18,731**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$7,597	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$29	\$728	\$463
Revenue Collected During FY 12:	\$71,630	\$260,934	\$107,898
Expenditures During FY 12:	\$64,970	\$254,752	\$102,905
Per Capita Revenue:	\$276	\$601	\$276
Per Capita Expenditures:	\$250	\$624	\$279
Revenues over (under) Expenditures:	\$6,660	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	21.94%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$14,257	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$55	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$6,285	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$7,972	\$60,117	\$83,058



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$225,500	\$426,494	\$42,600
Per Capita Debt:	\$867	\$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:	\$1,672,694	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$6,433	\$2,029	\$834
Revenue Collected During FY 12:	\$89,868	\$233,937	\$85,629
Expenditures During FY 12:	\$143,873	\$223,379	\$95,182
Per Capita Revenue:	\$346	\$570	\$228
Per Capita Expenditures:	\$553	\$558	\$237
Operating Income (loss):	-\$54,005	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1125.08%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,618,689	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$6,226	\$2,116	\$901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Royalton Village**

Unit Code: **028/045/32** County: **FRANKLIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,977,495**

Equalized Assessed Valuation: **\$4,703,095**

Population: **1,151**

Employees:

    Full Time: **5**

    Part Time: **12**

    Salaries Paid: **\$174,237**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$625,064	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$543	\$566	\$402
Revenue Collected During FY 12:	\$599,781	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$598,414	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$521	\$772	\$584
Per Capita Expenditures:	\$520	\$749	\$586
Revenues over (under) Expenditures:	\$1,367	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	35.64%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$213,297	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$185	\$576	\$408

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$133,403	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$79,894	\$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:	\$215,118	\$8,808,233	\$2,603,619
Per Capita Debt:	\$187	\$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:	\$1,936,741	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,683	\$1,513	\$1,164
Revenue Collected During FY 12:	\$352,241	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$370,395	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$306	\$460	\$317
Per Capita Expenditures:	\$322	\$423	\$299
Operating Income (loss):	-\$18,154	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	517.98%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,918,587	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,667	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Ruma Village**

Unit Code: **079/060/32** County: **RANDOLPH**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$354,893**

Equalized Assessed Valuation: **\$3,588,396**

Population: **330**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$72,563**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$160,629	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$487	\$728	\$463
Revenue Collected During FY 12:	\$190,263	\$260,934	\$107,898
Expenditures During FY 12:	\$157,656	\$254,752	\$102,905
Per Capita Revenue:	\$577	\$601	\$276
Per Capita Expenditures:	\$478	\$624	\$279
Revenues over (under) Expenditures:	\$32,607	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	102.02%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$160,836	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$487	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$46,184	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$141,582	\$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:	\$130,000	\$426,494	\$42,600
Per Capita Debt:	\$394	\$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:	\$846,117	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2.564	\$2,029	\$834
Revenue Collected During FY 12:	\$115,917	\$233,937	\$85,629
Expenditures During FY 12:	\$126,713	\$223,379	\$95,182
Per Capita Revenue:	\$351	\$570	\$228
Per Capita Expenditures:	\$384	\$558	\$237
Operating Income (loss):	-\$10,796	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	659.22%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$835,321	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2.531	\$2,116	\$901





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$2,990,585	\$8,808,233	\$2,603,619
Per Capita Debt:	\$935	\$1,349	\$648
General Obligation Debt over EAV:	1.85%	2.33%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$6,185,523	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,933	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,272,984	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,247,447	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$398	\$460	\$317
Per Capita Expenditures:	\$390	\$423	\$299
Operating Income (loss):	\$25,537	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	547.97%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,835,688	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,136	\$1,565	\$1,177



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Russellville Village**

Unit Code: **051/025/32** County: **LAWRENCE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$13,500**

Equalized Assessed Valuation: **\$266,523**

Population: **117**

Employees:

    Full Time: **9**

    Part Time:

    Salaries Paid: **\$4,140**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$23,527	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$201	\$728	\$463
Revenue Collected During FY 12:	\$15,762	\$260,934	\$107,898
Expenditures During FY 12:	\$13,492	\$254,752	\$102,905
Per Capita Revenue:	\$135	\$601	\$276
Per Capita Expenditures:	\$115	\$624	\$279
Revenues over (under) Expenditures:	\$2,270	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	191.20%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$25,797	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$220	\$799	\$457

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$24,984	\$2,891	\$
Total Unreserved Funds:	\$	\$27,774	\$

**Net Assets**

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



**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: **Rutland Village**

Unit Code: **050/095/32** County: **LASALLE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$423,495**

Equalized Assessed Valuation: **\$2,049,149**

Population: **318**

Employees:

    Full Time:

    Part Time: **11**

    Salaries Paid: **\$20,649**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$250,970	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$789	\$728	\$463
Revenue Collected During FY 12:	\$96,723	\$260,934	\$107,898
Expenditures During FY 12:	\$101,608	\$254,752	\$102,905
Per Capita Revenue:	\$304	\$601	\$276
Per Capita Expenditures:	\$320	\$624	\$279
Revenues over (under) Expenditures:	-\$4,885	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	245.92%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$249,876	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$786	\$799	\$457

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$61,207	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$188,669	\$60,117	\$83,058



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$125,623	\$426,494	\$42,600
Per Capita Debt:	\$395	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$446,404	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.404	\$2,029	\$834
Revenue Collected During FY 12:	\$81.612	\$233,937	\$85,629
Expenditures During FY 12:	\$63.677	\$223,379	\$95,182
Per Capita Revenue:	\$257	\$570	\$228
Per Capita Expenditures:	\$200	\$558	\$237
Operating Income (loss):	\$17.935	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	723.26%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$460,548	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.448	\$2,116	\$901