



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Valier Village**

Unit Code: **028/060/32** County: **FRANKLIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,506,992**

Equalized Assessed Valuation: **\$2,793,545**

Population: **664**

Employees:

 Full Time: **6**

 Part Time: **1**

 Salaries Paid: **\$115,366**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$366,937	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$553	\$728	\$463
Revenue Collected During FY 12:	\$464,255	\$260,934	\$107,898
Expenditures During FY 12:	\$394,781	\$254,752	\$102,905
Per Capita Revenue:	\$699	\$601	\$276
Per Capita Expenditures:	\$595	\$624	\$279
Revenues over (under) Expenditures:	\$69,474	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	110.55%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$436,411	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$657	\$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:	\$320,822	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$120,724	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,176,190	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,771	\$2,029	\$834
Revenue Collected During FY 12:	\$249,776	\$233,937	\$85,629
Expenditures During FY 12:	\$242,609	\$223,379	\$95,182
Per Capita Revenue:	\$376	\$570	\$228
Per Capita Expenditures:	\$365	\$558	\$237
Operating Income (loss):	\$7,167	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	487.76%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,183,357	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,782	\$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:	\$52,003	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$2,737	\$728	\$463
Revenue Collected During FY 12:	\$3,461	\$260,934	\$107,898
Expenditures During FY 12:	\$5,171	\$254,752	\$102,905
Per Capita Revenue:	\$182	\$601	\$276
Per Capita Expenditures:	\$272	\$624	\$279
Revenues over (under) Expenditures:	-\$1,710	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	972.60%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$50,293	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$2,647	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$50,293	\$27,774	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,291,357	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,022	\$1,349	\$648
General Obligation Debt over EAV:	4.69%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,535,331	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,007	\$1,513	\$1,164
Revenue Collected During FY 12:	\$380,991	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$464,837	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$302	\$460	\$317
Per Capita Expenditures:	\$368	\$423	\$299
Operating Income (loss):	-\$83,846	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	527.39%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,451,485	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,941	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Vandalia City		
Unit Code:	026/040/30	County:	FAYETTE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,412,346		
Equalized Assessed Valuation:	\$54,466,474		
Population:	7,200		
Employees:			
Full Time:			40
Part Time:			47
Salaries Paid:			\$2,195,185

Blended Component Units

--	--	--	--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$3,274,252	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$455	\$566	\$402
Revenue Collected During FY 12:	\$5,553,172	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$4,524,138	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$771	\$772	\$584
Per Capita Expenditures:	\$628	\$749	\$586
Revenues over (under) Expenditures:	\$1,029,034	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	89.94%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$4,069,074	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$565	\$576	\$408

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,377,097	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$3,006,587	\$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:	\$4,182,314	\$8,808,233	\$2,603,619
Per Capita Debt:	\$581	\$1,349	\$648
General Obligation Debt over EAV:	4.85%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$12,011,822	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,668	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,298,507	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,682,747	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$319	\$460	\$317
Per Capita Expenditures:	\$373	\$423	\$299
Operating Income (loss):	-\$384,240	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	437.43%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$11,735,159	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,630	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$245,444	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$639	\$728	\$463
Revenue Collected During FY 12:	\$154,592	\$260,934	\$107,898
Expenditures During FY 12:	\$133,279	\$254,752	\$102,905
Per Capita Revenue:	\$403	\$601	\$276
Per Capita Expenditures:	\$347	\$624	\$279
Revenues over (under) Expenditures:	\$21,313	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	200.15%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$266,757	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$695	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,336	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$227,421	\$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:	\$167,948	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$437	\$2,029	\$834
Revenue Collected During FY 12:	\$83,573	\$233,937	\$85,629
Expenditures During FY 12:	\$76,326	\$223,379	\$95,182
Per Capita Revenue:	\$218	\$570	\$228
Per Capita Expenditures:	\$199	\$558	\$237
Operating Income (loss):	\$7,247	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	229.54%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$175,195	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$456	\$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:	\$40,091	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$280	\$728	\$463
Revenue Collected During FY 12:	\$36,155	\$260,934	\$107,898
Expenditures During FY 12:	\$35,157	\$254,752	\$102,905
Per Capita Revenue:	\$253	\$601	\$276
Per Capita Expenditures:	\$246	\$624	\$279
Revenues over (under) Expenditures:	\$998	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	116.87%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$41,089	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$287	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$41,089	\$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: Venice City

Unit Code: 057/120/30 County: MADISON

Fiscal Year End: 4/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,468,230

Equalized Assessed Valuation: \$13,716,192

Population: 2,528

Employees:

Full Time: 30

Part Time: 18

Salaries Paid: \$994,990

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 12:	\$1,667,469	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$660	\$566	\$402
Revenue Collected During FY 12:	\$1,926,205	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,841,092	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$762	\$772	\$584
Per Capita Expenditures:	\$728	\$749	\$586
Revenues over (under) Expenditures:	\$85,113	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	95.19%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,752,582	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$693	\$576	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$1,752,582	\$40,423	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$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:	\$639,210	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2.145	\$2,029	\$834
Revenue Collected During FY 12:	\$126,812	\$233,937	\$85,629
Expenditures During FY 12:	\$115,183	\$223,379	\$95,182
Per Capita Revenue:	\$426	\$570	\$228
Per Capita Expenditures:	\$387	\$558	\$237
Operating Income (loss):	\$11,629	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	530.76%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$611,346	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2,051	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Vermilion Village**

Unit Code: **023/045/32** County: **EDGAR**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$93,850**

Equalized Assessed Valuation: **\$1,184,930**

Population: **219**

Employees:

 Full Time: **1**

 Part Time: **8**

 Salaries Paid: **\$25,602**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$129,760	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$593	\$728	\$463
Revenue Collected During FY 12:	\$33,323	\$260,934	\$107,898
Expenditures During FY 12:	\$31,628	\$254,752	\$102,905
Per Capita Revenue:	\$152	\$601	\$276
Per Capita Expenditures:	\$144	\$624	\$279
Revenues over (under) Expenditures:	\$1,695	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	415.63%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$131,455	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$600	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,455	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$120,000	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$117,073	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$535	\$2,029	\$834
Revenue Collected During FY 12:	\$49,281	\$233,937	\$85,629
Expenditures During FY 12:	\$70,941	\$223,379	\$95,182
Per Capita Revenue:	\$225	\$570	\$228
Per Capita Expenditures:	\$324	\$558	\$237
Operating Income (loss):	-\$21,660	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	134.50%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$95,413	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$436	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Vermont Village**

Unit Code: **029/105/32** County: **FULTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$557,653**

Equalized Assessed Valuation: **\$2,799,933**

Population: **667**

Employees:

Full Time: **2**

Part Time: **16**

Salaries Paid: **\$94,129**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$335,989	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$504	\$728	\$463
Revenue Collected During FY 12:	\$261,860	\$260,934	\$107,898
Expenditures During FY 12:	\$233,709	\$254,752	\$102,905
Per Capita Revenue:	\$393	\$601	\$276
Per Capita Expenditures:	\$350	\$624	\$279
Revenues over (under) Expenditures:	\$28,151	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	92.25%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$215,604	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$323	\$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:	\$224,487	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$53,977	\$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:	\$116,977	\$426,494	\$42,600
Per Capita Debt:	\$175	\$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:	\$1,154,281	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,731	\$2,029	\$834
Revenue Collected During FY 12:	\$137,632	\$233,937	\$85,629
Expenditures During FY 12:	\$195,674	\$223,379	\$95,182
Per Capita Revenue:	\$206	\$570	\$228
Per Capita Expenditures:	\$293	\$558	\$237
Operating Income (loss):	-\$58,042	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	647.39%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,266,775	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,899	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Vernon Village**

Unit Code: **058/065/32** County: **MARION**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$43,920**

Equalized Assessed Valuation: **\$1,571,937**

Population: **129**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$14,410**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$66,893	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$519	\$728	\$463
Revenue Collected During FY 12:	\$21,729	\$260,934	\$107,898
Expenditures During FY 12:	\$45,110	\$254,752	\$102,905
Per Capita Revenue:	\$168	\$601	\$276
Per Capita Expenditures:	\$350	\$624	\$279
Revenues over (under) Expenditures:	-\$23,381	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	104.42%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$47,103	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$365	\$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:	\$6,095	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$41,008	\$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:	\$430,307	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$3,336	\$2,029	\$834
Revenue Collected During FY 12:	\$46,130	\$233,937	\$85,629
Expenditures During FY 12:	\$56,610	\$223,379	\$95,182
Per Capita Revenue:	\$358	\$570	\$228
Per Capita Expenditures:	\$439	\$558	\$237
Operating Income (loss):	-\$10,480	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	741.61%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$419,827	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$3,254	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Vernon Hills Village		
Unit Code:	049/190/32	County:	LAKE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,505,943		
Equalized Assessed Valuation:	\$1,180,539,548		
Population:	25,113		
Employees:			
Full Time:			98
Part Time:			15
Salaries Paid:			\$8,882,858

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:	\$21,353,752	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$850	\$436	\$373
Revenue Collected During FY 12:	\$20,729,574	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$19,640,072	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$825	\$988	\$993
Per Capita Expenditures:	\$782	\$935	\$889
Revenues over (under) Expenditures:	\$1,089,502	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	124.00%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$24,352,813	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$970	\$468	\$398

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,495,103	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	\$23,283,224	\$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:	\$24,730,000	\$80,578,596	\$52,611,262
Per Capita Debt:	\$985	\$1,468	\$1,267
General Obligation Debt over EAV:	0.80%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$552,458	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$22	\$1,280	\$1,048
Revenue Collected During FY 12:	\$470,157	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$588,635	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$19	\$366	\$269
Per Capita Expenditures:	\$23	\$355	\$263
Operating Income (loss):	-\$118,478	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	73.73%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$433,980	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$17	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Verona Village**

Unit Code: **032/075/32** County: **GRUNDY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$146,500**

Equalized Assessed Valuation: **\$2,720,932**

Population: **250**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$19,934**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$157,951	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$632	\$728	\$463
Revenue Collected During FY 12:	\$54,422	\$260,934	\$107,898
Expenditures During FY 12:	\$64,515	\$254,752	\$102,905
Per Capita Revenue:	\$218	\$601	\$276
Per Capita Expenditures:	\$258	\$624	\$279
Revenues over (under) Expenditures:	-\$10,093	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	229.18%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$147,858	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$591	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,857	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$115,001	\$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:	\$231,513	\$426,494	\$42,600
Per Capita Debt:	\$926	\$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:	\$442,064	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.768	\$2,029	\$834
Revenue Collected During FY 12:	\$40.417	\$233,937	\$85,629
Expenditures During FY 12:	\$93.832	\$223,379	\$95,182
Per Capita Revenue:	\$162	\$570	\$228
Per Capita Expenditures:	\$375	\$558	\$237
Operating Income (loss):	-\$53,415	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	414.20%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$388,649	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.555	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Versailles Village**

Unit Code: **005/025/32** County: **BROWN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$893,000**

Equalized Assessed Valuation: **\$2,238,450**

Population: **567**

Employees:

 Full Time: **2**

 Part Time: **8**

 Salaries Paid: **\$76,072**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$210,250	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$371	\$728	\$463
Revenue Collected During FY 12:	\$203,283	\$260,934	\$107,898
Expenditures During FY 12:	\$172,761	\$254,752	\$102,905
Per Capita Revenue:	\$359	\$601	\$276
Per Capita Expenditures:	\$305	\$624	\$279
Revenues over (under) Expenditures:	\$30,522	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	139.37%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$240,772	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$425	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,918	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$194,025	\$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:	\$5,486	\$426,494	\$42,600
Per Capita Debt:	\$10	\$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:	\$568,376	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.002	\$2,029	\$834
Revenue Collected During FY 12:	\$80,475	\$233,937	\$85,629
Expenditures During FY 12:	\$101,318	\$223,379	\$95,182
Per Capita Revenue:	\$142	\$570	\$228
Per Capita Expenditures:	\$179	\$558	\$237
Operating Income (loss):	-\$20,843	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	540.41%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$547,533	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$966	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Victoria Village**

Unit Code: **048/060/32** County: **KNOX**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$493,478**

Equalized Assessed Valuation: **\$1,863,530**

Population: **328**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$48,141**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$379,420	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,157	\$728	\$463
Revenue Collected During FY 12:	\$63,672	\$260,934	\$107,898
Expenditures During FY 12:	\$85,679	\$254,752	\$102,905
Per Capita Revenue:	\$194	\$601	\$276
Per Capita Expenditures:	\$261	\$624	\$279
Revenues over (under) Expenditures:	-\$22,007	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	431.26%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$369,501	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,127	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$58,573	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$310,928	\$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:	\$172,620	\$426,494	\$42,600
Per Capita Debt:	\$526	\$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:	\$421,575	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.285	\$2,029	\$834
Revenue Collected During FY 12:	\$88,070	\$233,937	\$85,629
Expenditures During FY 12:	\$95,402	\$223,379	\$95,182
Per Capita Revenue:	\$269	\$570	\$228
Per Capita Expenditures:	\$291	\$558	\$237
Operating Income (loss):	-\$7,332	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	421.54%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$402,155	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.226	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Vienna City**

Unit Code: **044/040/30** County: **JOHNSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,565,600**

Equalized Assessed Valuation: **\$11,999,742**

Population: **1,434**

Employees:

 Full Time: **19**

 Part Time: **7**

 Salaries Paid: **\$591,458**

Blended Component Units

Number Submitted = 1
Vienna Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,848,272	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$1,289	\$566	\$402
Revenue Collected During FY 12:	\$936,742	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$908,702	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$653	\$772	\$584
Per Capita Expenditures:	\$634	\$749	\$586
Revenues over (under) Expenditures:	\$28,040	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	223.58%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$2,031,632	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$1,417	\$576	\$408

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$2,031,632	\$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:	\$1,803,082	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,257	\$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:	\$2,646,372	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,845	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,616,082	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$980,022	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$1,127	\$460	\$317
Per Capita Expenditures:	\$683	\$423	\$299
Operating Income (loss):	\$636,060	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	319.09%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,127,112	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,181	\$1,565	\$1,177



STATE OF ILLINOIS
 COMPTROLLER
 JUDY BAAR TOPINKA

FISCAL YEAR 2012

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Villa Grove City		
Unit Code:	021/045/30	County:	DOUGLAS
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,458,226		
Equalized Assessed Valuation:	\$20,168,683		
Population:	2,537		
Employees:			
Full Time:	11		
Part Time:	56		
Salaries Paid:	\$497,153		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$443,280	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$175	\$566	\$402
Revenue Collected During FY 12:	\$1,317,715	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,165,872	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$519	\$772	\$584
Per Capita Expenditures:	\$460	\$749	\$586
Revenues over (under) Expenditures:	\$151,843	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	51.05%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$595,123	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$235	\$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:	\$98,176	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$1,008,067	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,669,397	\$8,808,233	\$2,603,619
Per Capita Debt:	\$658	\$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:	\$2,608,239	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.028	\$1,513	\$1,164
Revenue Collected During FY 12:	\$860,945	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$603,706	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$339	\$460	\$317
Per Capita Expenditures:	\$238	\$423	\$299
Operating Income (loss):	\$257,239	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	474.65%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,865,478	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.129	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Villa Park Village
Unit Code:	022/100/32
County:	DUPAGE
Fiscal Year End:	4/30/2012
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$48,187,676
Equalized Assessed Valuation:	\$619,972,026
Population:	21,904
Employees:	
Full Time:	127
Part Time:	50
Salaries Paid:	\$11,740,974

Blended Component Units

Number Submitted = 2
Firefighters' Pension Fund
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$9,641,961	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$440	\$566	\$402
Revenue Collected During FY 12:	\$22,423,910	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$21,046,368	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,024	\$772	\$584
Per Capita Expenditures:	\$961	\$749	\$586
Revenues over (under) Expenditures:	\$1,377,542	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	45.28%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$9,529,826	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$435	\$576	\$408

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,239,369	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$6,843,427	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$27,983,355	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,278	\$1,349	\$648
General Obligation Debt over EAV:	2.87%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$31,167,053	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,423	\$1,513	\$1,164
Revenue Collected During FY 12:	\$5,382,874	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$5,333,368	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$246	\$460	\$317
Per Capita Expenditures:	\$243	\$423	\$299
Operating Income (loss):	\$49,506	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	581.84%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$31,031,419	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,417	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Viola Village**

Unit Code: **066/050/32** County: **MERCER**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,334,375**

Equalized Assessed Valuation: **\$10,060,512**

Population: **955**

Employees:

 Full Time: **2**

 Part Time: **18**

 Salaries Paid: **\$129,120**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$370,500	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$388	\$728	\$463
Revenue Collected During FY 12:	\$334,542	\$260,934	\$107,898
Expenditures During FY 12:	\$246,574	\$254,752	\$102,905
Per Capita Revenue:	\$350	\$601	\$276
Per Capita Expenditures:	\$258	\$624	\$279
Revenues over (under) Expenditures:	\$87,968	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	177.88%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$438,596	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$459	\$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:	\$128,773	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$309,823	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,447,730	\$426,494	\$42,600
Per Capita Debt:	\$1,516	\$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:	\$688,447	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$721	\$2,029	\$834
Revenue Collected During FY 12:	\$256,264	\$233,937	\$85,629
Expenditures During FY 12:	\$242,067	\$223,379	\$95,182
Per Capita Revenue:	\$268	\$570	\$228
Per Capita Expenditures:	\$253	\$558	\$237
Operating Income (loss):	\$14,197	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	298.48%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$722,516	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$757	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Virden City**

Unit Code: **056/120/30** County: **MACOUPIN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,201,350**

Equalized Assessed Valuation: **\$27,194,150**

Population: **3,480**

Employees:

 Full Time: **15**

 Part Time: **10**

 Salaries Paid: **\$737,144**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$147,651	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$42	\$566	\$402
Revenue Collected During FY 12:	\$1,418,258	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,279,711	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$408	\$772	\$584
Per Capita Expenditures:	\$368	\$749	\$586
Revenues over (under) Expenditures:	\$138,547	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	24.11%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$308,498	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$89	\$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:	\$11,253	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$272,246	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$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:	\$849.003	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$244	\$1,513	\$1,164
Revenue Collected During FY 12:	\$625.345	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$618.288	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$180	\$460	\$317
Per Capita Expenditures:	\$178	\$423	\$299
Operating Income (loss):	\$7.057	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	138.46%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$856.060	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$246	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Virgil Village**

Unit Code: **045/100/32** County: **KANE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$260,900**

Equalized Assessed Valuation: **\$7,569,968**

Population: **326**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$17,168**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$190,042	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$583	\$728	\$463
Revenue Collected During FY 12:	\$84,388	\$260,934	\$107,898
Expenditures During FY 12:	\$45,200	\$254,752	\$102,905
Per Capita Revenue:	\$259	\$601	\$276
Per Capita Expenditures:	\$139	\$624	\$279
Revenues over (under) Expenditures:	\$39,188	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	507.15%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$229,230	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$703	\$799	\$457

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Virginia City		
Unit Code:	009/030/30	County:	CASS
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,417,624		
Equalized Assessed Valuation:	\$10,613,314		
Population:	1,728		
Employees:			
Full Time:			8
Part Time:			16
Salaries Paid:			\$520,293

Blended Component Units

Number Submitted = 3
Cemetery
Jennie Marr Dunaway Memorial Park
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,091,824	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$632	\$566	\$402
Revenue Collected During FY 12:	\$794,024	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$840,533	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$460	\$772	\$584
Per Capita Expenditures:	\$486	\$749	\$586
Revenues over (under) Expenditures:	-\$46,509	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	128.81%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,082,691	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$627	\$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:	\$1,070,846	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$234,085	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,079,982	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,361	\$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:	\$13,031,739	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$7,542	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,848,643	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,617,699	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$1,070	\$460	\$317
Per Capita Expenditures:	\$936	\$423	\$299
Operating Income (loss):	\$230,944	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	817.54%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$13,225,307	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$7,654	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Volo Village**

Unit Code: **049/192/32** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,611,636**

Equalized Assessed Valuation: **\$117,513,624**

Population: **2,929**

Employees:

 Full Time: **16**

 Part Time:

 Salaries Paid: **\$313,215**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$3,622,029	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$1,237	\$566	\$402
Revenue Collected During FY 12:	\$3,343,117	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$3,946,412	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,141	\$772	\$584
Per Capita Expenditures:	\$1,347	\$749	\$586
Revenues over (under) Expenditures:	-\$603,295	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	116.76%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$4,607,685	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$1,573	\$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:	\$209,759	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$2,397,926	\$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:	\$2,000,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$683	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$5,636,890	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,925	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,038,810	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,418,262	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$355	\$460	\$317
Per Capita Expenditures:	\$484	\$423	\$299
Operating Income (loss):	-\$379,452	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	370.70%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$5,257,438	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,795	\$1,565	\$1,177



FISCAL YEAR 2012

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

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:	\$2,034,771	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$533	\$566	\$402
Revenue Collected During FY 12:	\$1,442,344	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,466,980	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$378	\$772	\$584
Per Capita Expenditures:	\$385	\$749	\$586
Revenues over (under) Expenditures:	-\$24,636	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	137.62%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$2,018,878	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$529	\$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:	\$327,054	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$1,691,824	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Waggoner Village**

Unit Code: **068/085/32** County: **MONTGOME**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,664,080**

Equalized Assessed Valuation: **\$890,205**

Population: **238**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$23,450**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$68,812	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$289	\$728	\$463
Revenue Collected During FY 12:	\$50,864	\$260,934	\$107,898
Expenditures During FY 12:	\$57,170	\$254,752	\$102,905
Per Capita Revenue:	\$214	\$601	\$276
Per Capita Expenditures:	\$240	\$624	\$279
Revenues over (under) Expenditures:	-\$6,306	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	109.33%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$62,506	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$263	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,433	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$54,073	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$405,597	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.704	\$2,029	\$834
Revenue Collected During FY 12:	\$43,271	\$233,937	\$85,629
Expenditures During FY 12:	\$67,947	\$223,379	\$95,182
Per Capita Revenue:	\$182	\$570	\$228
Per Capita Expenditures:	\$285	\$558	\$237
Operating Income (loss):	-\$24,676	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	560.61%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$380,921	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.601	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Walnut Village

Unit Code: 006/115/32 **County:** BUREAU

Fiscal Year End: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,005,626

Equalized Assessed Valuation: \$12,425,743

Population: 1,461

Employees:

Full Time: 4

Part Time: 19

Salaries Paid: \$223,710

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$883,620	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$605	\$566	\$402
Revenue Collected During FY 12:	\$594,173	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$594,774	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$407	\$772	\$584
Per Capita Expenditures:	\$407	\$749	\$586
Revenues over (under) Expenditures:	-\$601	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	148.46%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$883,019	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$604	\$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:	\$578,519	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$304,500	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$433,801	\$8,808,233	\$2,603,619
Per Capita Debt:	\$297	\$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:	\$902,191	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$618	\$1,513	\$1,164
Revenue Collected During FY 12:	\$309,284	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$295,724	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$212	\$460	\$317
Per Capita Expenditures:	\$202	\$423	\$299
Operating Income (loss):	\$13,560	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	309.66%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$915,751	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$627	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$75,431	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,179	\$728	\$463
Revenue Collected During FY 12:	\$15,020	\$260,934	\$107,898
Expenditures During FY 12:	\$30,153	\$254,752	\$102,905
Per Capita Revenue:	\$235	\$601	\$276
Per Capita Expenditures:	\$471	\$624	\$279
Revenues over (under) Expenditures:	-\$15,133	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	199.97%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$60,298	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$942	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$60,298	\$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: **Waltonville Village**

Unit Code: **041/045/32** County: **JEFFERSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$512,217**

Equalized Assessed Valuation: **\$1,992,604**

Population: **434**

Employees:

 Full Time: **1**

 Part Time: **10**

 Salaries Paid: **\$51,760**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$218,869	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$504	\$728	\$463
Revenue Collected During FY 12:	\$75,822	\$260,934	\$107,898
Expenditures During FY 12:	\$67,215	\$254,752	\$102,905
Per Capita Revenue:	\$175	\$601	\$276
Per Capita Expenditures:	\$155	\$624	\$279
Revenues over (under) Expenditures:	\$8,607	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	226.85%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$152,476	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$351	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,399	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$57,206	\$60,117	\$83,058



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$611,198	\$426,494	\$42,600
Per Capita Debt:	\$1,408	\$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:	\$1,921,346	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$4.427	\$2,029	\$834
Revenue Collected During FY 12:	\$411,734	\$233,937	\$85,629
Expenditures During FY 12:	\$386,587	\$223,379	\$95,182
Per Capita Revenue:	\$949	\$570	\$228
Per Capita Expenditures:	\$891	\$558	\$237
Operating Income (loss):	\$25,147	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	522.91%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$2,021,493	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$4.658	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,435,507	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$1,211	\$566	\$402
Revenue Collected During FY 12:	\$529,163	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$454,676	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$447	\$772	\$584
Per Capita Expenditures:	\$384	\$749	\$586
Revenues over (under) Expenditures:	\$74,487	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	332.44%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,511,527	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$1,276	\$576	\$408

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$1,511,527	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,196,277	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.010	\$1,513	\$1,164
Revenue Collected During FY 12:	\$273,787	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$276,975	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$231	\$460	\$317
Per Capita Expenditures:	\$234	\$423	\$299
Operating Income (loss):	-\$3,188	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	430.20%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,191,556	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.006	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Wapella Village**

Unit Code: **020/030/32** County: **DEWITT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$620,121**

Equalized Assessed Valuation: **\$6,450,839**

Population: **651**

Employees:

 Full Time: **1**

 Part Time: **4**

 Salaries Paid: **\$73,858**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$260,861	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$401	\$728	\$463
Revenue Collected During FY 12:	\$307,923	\$260,934	\$107,898
Expenditures During FY 12:	\$366,384	\$254,752	\$102,905
Per Capita Revenue:	\$473	\$601	\$276
Per Capita Expenditures:	\$563	\$624	\$279
Revenues over (under) Expenditures:	-\$58,461	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	57.71%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$211,427	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$325	\$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:	\$172,740	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$38,687	\$60,117	\$83,058



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$174,785	\$426,494	\$42,600
Per Capita Debt:	\$268	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$138,431	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$213	\$2,029	\$834
Revenue Collected During FY 12:	\$98,732	\$233,937	\$85,629
Expenditures During FY 12:	\$112,516	\$223,379	\$95,182
Per Capita Revenue:	\$152	\$570	\$228
Per Capita Expenditures:	\$173	\$558	\$237
Operating Income (loss):	-\$13,784	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	135.67%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$152,652	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$234	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warren Village		
Unit Code:	043/055/32	County:	JO DAVIESS
Fiscal Year End:	4/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,071,472		
Equalized Assessed Valuation:	\$15,760,857		
Population:	1,428		
Employees:			
Full Time:			8
Part Time:			14
Salaries Paid:			\$357,631

Blended Component Units

Number Submitted = 1
Fire Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$822,612	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$576	\$566	\$402
Revenue Collected During FY 12:	\$762,394	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$802,561	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$534	\$772	\$584
Per Capita Expenditures:	\$562	\$749	\$586
Revenues over (under) Expenditures:	-\$40,167	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	97.67%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$783,850	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$549	\$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:	\$619,103	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$164,747	\$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:	\$1,487,154	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,041	\$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:	\$1,322,577	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$926	\$1,513	\$1,164
Revenue Collected During FY 12:	\$519,487	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$494,106	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$364	\$460	\$317
Per Capita Expenditures:	\$346	\$423	\$299
Operating Income (loss):	\$25,381	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	272.52%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,346,553	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$943	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warrensburg Village		
Unit Code:	055/060/32	County:	MACON
Fiscal Year End:	4/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,960,642		
Equalized Assessed Valuation:	\$11,941,305		
Population:	1,210		
Employees:	Full Time:	4	
	Part Time:	13	
	Salaries Paid:	\$207,027	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$89,160	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	-\$74	\$566	\$402
Revenue Collected During FY 12:	\$370,940	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$378,281	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$307	\$772	\$584
Per Capita Expenditures:	\$313	\$749	\$586
Revenues over (under) Expenditures:	-\$7,341	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	-25.51%	86.00%	68.44%
Ending Fund Balance for FY 12:	-\$96,501	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	-\$80	\$576	\$408

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$90,060	\$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:	\$58,311	\$8,808,233	\$2,603,619
Per Capita Debt:	\$48	\$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:	\$894,494	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$739	\$1,513	\$1,164
Revenue Collected During FY 12:	\$319,647	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$229,622	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$264	\$460	\$317
Per Capita Expenditures:	\$190	\$423	\$299
Operating Income (loss):	\$90,025	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	428.76%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$984,519	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$814	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warrenville City	
Unit Code:	022/105/30	County: DUPAGE
Fiscal Year End:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$20,007,330	
Equalized Assessed Valuation:	\$505,062,096	
Population:	13,140	
Employees:		
Full Time:	72	
Part Time:	43	
Salaries Paid:	\$5,859,123	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$7,922,224	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$603	\$566	\$402
Revenue Collected During FY 12:	\$11,069,717	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$9,895,813	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$842	\$772	\$584
Per Capita Expenditures:	\$753	\$749	\$586
Revenues over (under) Expenditures:	\$1,173,904	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	85.70%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$8,480,635	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$645	\$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:	\$812,193	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$13,894,169	\$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:	\$643,318	\$8,808,233	\$2,603,619
Per Capita Debt:	\$49	\$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:	\$23,240,082	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,769	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,733,222	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$3,056,153	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$208	\$460	\$317
Per Capita Expenditures:	\$233	\$423	\$299
Operating Income (loss):	-\$322,931	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	749.87%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$22,917,151	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,744	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warsaw City		
Unit Code:	034/075/30	County:	HANCOCK
Fiscal Year End:	3/31/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,220,905		
Equalized Assessed Valuation:	\$13,006,134		
Population:	1,793		
Employees:			
Full Time:	7		
Part Time:	24		
Salaries Paid:	\$319,055		

Blended Component Units

Number Submitted = 1
WARSAW PUBLIC LIBRARY

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$628,283	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$350	\$566	\$402
Revenue Collected During FY 12:	\$536,359	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$637,094	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$299	\$772	\$584
Per Capita Expenditures:	\$355	\$749	\$586
Revenues over (under) Expenditures:	-\$100,735	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	87.63%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$558,309	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$311	\$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:	\$357,774	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$326,474	\$634,634	\$583,284



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,330,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$742	\$1,349	\$648
General Obligation Debt over EAV:	4.61%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,725,368	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$962	\$1,513	\$1,164
Revenue Collected During FY 12:	\$645,912	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$440,144	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$360	\$460	\$317
Per Capita Expenditures:	\$245	\$423	\$299
Operating Income (loss):	\$205,768	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	438.75%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,931,136	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,077	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Washburn Village**

Unit Code: **102/075/32** County: **WOODFORD**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$980,460**

Equalized Assessed Valuation: **\$8,193,868**

Population: **1,155**

Employees:

 Full Time: **3**

 Part Time: **16**

 Salaries Paid: **\$146,585**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$633,527	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$549	\$566	\$402
Revenue Collected During FY 12:	\$550,930	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$476,793	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$477	\$772	\$584
Per Capita Expenditures:	\$413	\$749	\$586
Revenues over (under) Expenditures:	\$74,137	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	148.42%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$707,664	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$613	\$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:	\$310,983	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$396,681	\$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:	\$2,745,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,377	\$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:	\$2,236,113	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,936	\$1,513	\$1,164
Revenue Collected During FY 12:	\$345,561	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$401,523	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$299	\$460	\$317
Per Capita Expenditures:	\$348	\$423	\$299
Operating Income (loss):	-\$55,962	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	542.97%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,180,151	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,888	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Washington City		
Unit Code:	090/085/30	County:	TAZEWELL
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,427,329		
Equalized Assessed Valuation:	\$302,711,642		
Population:	15,134		
Employees:			
	Full Time:	57	
	Part Time:	28	
	Salaries Paid:	\$3,591,646	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$9,396,890	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$621	\$566	\$402
Revenue Collected During FY 12:	\$9,570,194	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$7,812,931	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$632	\$772	\$584
Per Capita Expenditures:	\$516	\$749	\$586
Revenues over (under) Expenditures:	\$1,757,263	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	119.99%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$9,374,838	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$619	\$576	\$408

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,132,792	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$6,590,099	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$13,424,774	\$8,808,233	\$2,603,619
Per Capita Debt:	\$887	\$1,349	\$648
General Obligation Debt over EAV:	1.70%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$31,075,782	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,053	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,480,861	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,902,856	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$230	\$460	\$317
Per Capita Expenditures:	\$192	\$423	\$299
Operating Income (loss):	\$578,005	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	1087.10%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$31,556,883	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,085	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Wataga Village**

Unit Code: **048/065/32** County: **KNOX**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,346,700**

Equalized Assessed Valuation: **\$6,703,143**

Population: **895**

Employees:

 Full Time: **2**

 Part Time: **12**

 Salaries Paid: **\$77,596**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$480,528	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$537	\$728	\$463
Revenue Collected During FY 12:	\$220,202	\$260,934	\$107,898
Expenditures During FY 12:	\$224,739	\$254,752	\$102,905
Per Capita Revenue:	\$246	\$601	\$276
Per Capita Expenditures:	\$251	\$624	\$279
Revenues over (under) Expenditures:	-\$4,537	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	227.18%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$510,553	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$570	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$63,719	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$446,834	\$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:	\$60,504	\$426,494	\$42,600
Per Capita Debt:	\$68	\$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:	\$838,503	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$937	\$2,029	\$834
Revenue Collected During FY 12:	\$157,053	\$233,937	\$85,629
Expenditures During FY 12:	\$126,658	\$223,379	\$95,182
Per Capita Revenue:	\$175	\$570	\$228
Per Capita Expenditures:	\$142	\$558	\$237
Operating Income (loss):	\$30,395	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	686.02%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$868,898	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$971	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Waterloo City		
Unit Code:	067/035/30	County:	MONROE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,559,310		
Equalized Assessed Valuation:	\$223,236,696		
Population:	9,811		
Employees:			
	Full Time:	55	
	Part Time:	41	
	Salaries Paid:	\$3,766,858	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$7,488,089	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$763	\$566	\$402
Revenue Collected During FY 12:	\$6,441,686	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$6,536,436	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$657	\$772	\$584
Per Capita Expenditures:	\$666	\$749	\$586
Revenues over (under) Expenditures:	-\$94,750	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	124.64%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$8,147,262	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$830	\$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:	\$1,202,862	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$8,570,555	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$13,727,267	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,399	\$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:	\$40,225,908	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$4.100	\$1,513	\$1,164
Revenue Collected During FY 12:	\$16,847,858	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$15,788,901	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$1,717	\$460	\$317
Per Capita Expenditures:	\$1,609	\$423	\$299
Operating Income (loss):	\$1,058,957	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	270.57%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$42,720,767	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$4.354	\$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:	\$3,515,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$669	\$1,349	\$648
General Obligation Debt over EAV:	6.07%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$384,097	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$73	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,007,630	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$961,092	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$192	\$460	\$317
Per Capita Expenditures:	\$183	\$423	\$299
Operating Income (loss):	\$46,538	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	47.54%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$456,923	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$87	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Watson Village**

Unit Code: **025/055/32** County: **EFFINGHAM**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$702,050**

Equalized Assessed Valuation: **\$5,822,499**

Population: **754**

Employees:

 Full Time: **1**

 Part Time: **15**

 Salaries Paid: **\$25,487**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$743,053	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$985	\$728	\$463
Revenue Collected During FY 12:	\$155,938	\$260,934	\$107,898
Expenditures During FY 12:	\$106,433	\$254,752	\$102,905
Per Capita Revenue:	\$207	\$601	\$276
Per Capita Expenditures:	\$141	\$624	\$279
Revenues over (under) Expenditures:	\$49,505	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	637.10%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$678,089	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$899	\$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:	\$66,109	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$675,167	\$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:	\$162,237	\$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:	\$1,730,288	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$2,295	\$2,029	\$834
Revenue Collected During FY 12:	\$475,587	\$233,937	\$85,629
Expenditures During FY 12:	\$204,953	\$223,379	\$95,182
Per Capita Revenue:	\$631	\$570	\$228
Per Capita Expenditures:	\$272	\$558	\$237
Operating Income (loss):	\$270,634	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1032.13%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$2,115,391	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2,806	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wauconda Village		
Unit Code:	049/200/32	County:	LAKE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,460,507		
Equalized Assessed Valuation:	\$407,722,378		
Population:	13,603		
Employees:			
	Full Time:	68	
	Part Time:	5	
	Salaries Paid:	\$5,657,998	

Blended Component Units	
Number Submitted =	1
Police Pension	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$3,718,327	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$273	\$566	\$402
Revenue Collected During FY 12:	\$8,934,824	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$8,792,307	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$657	\$772	\$584
Per Capita Expenditures:	\$646	\$749	\$586
Revenues over (under) Expenditures:	\$142,517	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	49.70%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$4,369,960	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$321	\$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:	\$1,344,310	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$2,467,053	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$20,194,993	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,485	\$1,349	\$648
General Obligation Debt over EAV:	1.53%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$46,448,428	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3,415	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,369,087	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$5,866,011	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$321	\$460	\$317
Per Capita Expenditures:	\$431	\$423	\$299
Operating Income (loss):	-\$1,496,924	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	766.30%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$44,951,504	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3,305	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Waukegan City		
Unit Code:	049/205/30	County:	LAKE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$127,158,556		
Equalized Assessed Valuation:	\$1,442,086,224		
Population:	89,426		
Employees:			
Full Time:	475		
Part Time:	5		
Salaries Paid:	\$33,349,407		

Blended Component Units
Number Submitted = 1
Waukegan Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$30,746,226	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$344	\$436	\$373
Revenue Collected During FY 12:	\$67,667,638	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$71,779,020	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$757	\$988	\$993
Per Capita Expenditures:	\$803	\$935	\$889
Revenues over (under) Expenditures:	-\$4,111,382	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	44.09%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$31,645,623	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$354	\$468	\$398

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,284,493	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	-\$31,199,595	\$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:	\$139,988,767	\$80,578,596	\$52,611,262
Per Capita Debt:	\$1,565	\$1,468	\$1,267
General Obligation Debt over EAV:	6.35%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$63,575,860	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$711	\$1,280	\$1,048
Revenue Collected During FY 12:	\$11,313,921	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$9,911,599	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$127	\$366	\$269
Per Capita Expenditures:	\$111	\$355	\$263
Operating Income (loss):	\$1,402,322	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	624.10%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$61,858,478	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$692	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$153,782	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$118	\$566	\$402
Revenue Collected During FY 12:	\$403,806	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$364,675	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$309	\$772	\$584
Per Capita Expenditures:	\$279	\$749	\$586
Revenues over (under) Expenditures:	\$39,131	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	52.90%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$192,913	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$148	\$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:	\$452,718	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$85,415	\$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:	\$401,859	\$8,808,233	\$2,603,619
Per Capita Debt:	\$307	\$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:	\$2,055,830	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,573	\$1,513	\$1,164
Revenue Collected During FY 12:	\$796,679	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$853,613	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$610	\$460	\$317
Per Capita Expenditures:	\$653	\$423	\$299
Operating Income (loss):	-\$56,934	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	234.17%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,998,896	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,529	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Wayne Village**

Unit Code: **022/110/32** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,018,826**

Equalized Assessed Valuation: **\$173,447,254**

Population: **2,431**

Employees:

 Full Time: **5**

 Part Time: **13**

 Salaries Paid: **\$636,471**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,856,524	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$764	\$566	\$402
Revenue Collected During FY 12:	\$1,775,911	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,688,553	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$731	\$772	\$584
Per Capita Expenditures:	\$695	\$749	\$586
Revenues over (under) Expenditures:	\$87,358	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	115.34%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,947,522	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$801	\$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:	\$413,636	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$2,409,268	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Wayne City Village

Unit Code: 096/050/32 **County:** WAYNE

Fiscal Year End: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,904,480

Equalized Assessed Valuation: \$8,689,010

Population: 1,100

Employees:

Full Time: 7

Part Time: 3

Salaries Paid: \$319,143

Blended Component Units

Number Submitted = 1

Wayne City Ambulance Service

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$508,650	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$462	\$566	\$402
Revenue Collected During FY 12:	\$509,138	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$459,400	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$463	\$772	\$584
Per Capita Expenditures:	\$418	\$749	\$586
Revenues over (under) Expenditures:	\$49,738	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	123.14%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$565,713	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$514	\$576	\$408

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$646,613	\$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:	\$1,246,600	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,133	\$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:	\$2,488,873	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,263	\$1,513	\$1,164
Revenue Collected During FY 12:	\$915,290	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$784,176	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$832	\$460	\$317
Per Capita Expenditures:	\$713	\$423	\$299
Operating Income (loss):	\$131,114	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	334.86%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,625,887	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,387	\$1,565	\$1,177



FISCAL YEAR 2012

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Waynesville Village		
Unit Code:	020/035/32	County:	DEWITT
Fiscal Year End:	4/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$437,900		
Equalized Assessed Valuation:	\$2,264,429		
Population:	452		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$50,570		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$271,489	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$601	\$728	\$463
Revenue Collected During FY 12:	\$85,687	\$260,934	\$107,898
Expenditures During FY 12:	\$120,802	\$254,752	\$102,905
Per Capita Revenue:	\$190	\$601	\$276
Per Capita Expenditures:	\$267	\$624	\$279
Revenues over (under) Expenditures:	-\$35,115	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	195.67%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$236,374	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$523	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$52,537	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$183,797	\$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:	\$460,000	\$426,494	\$42,600
Per Capita Debt:	\$1,018	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$281,539	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$623	\$2,029	\$834
Revenue Collected During FY 12:	\$103,929	\$233,937	\$85,629
Expenditures During FY 12:	\$150,120	\$223,379	\$95,182
Per Capita Revenue:	\$230	\$570	\$228
Per Capita Expenditures:	\$332	\$558	\$237
Operating Income (loss):	-\$46,191	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	156.77%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$235,348	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$521	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Weldon Village**

Unit Code: **020/040/32** County: **DEWITT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$340,964**

Equalized Assessed Valuation: **\$3,624,239**

Population: **435**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$30,159**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$164,705	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$379	\$728	\$463
Revenue Collected During FY 12:	\$118,288	\$260,934	\$107,898
Expenditures During FY 12:	\$93,297	\$254,752	\$102,905
Per Capita Revenue:	\$272	\$601	\$276
Per Capita Expenditures:	\$214	\$624	\$279
Revenues over (under) Expenditures:	\$24,991	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	203.32%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$189,696	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$436	\$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:	\$189,696	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$34,127	\$426,494	\$42,600
Per Capita Debt:	\$78	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$329,703	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$758	\$2,029	\$834
Revenue Collected During FY 12:	\$80,953	\$233,937	\$85,629
Expenditures During FY 12:	\$64,044	\$223,379	\$95,182
Per Capita Revenue:	\$186	\$570	\$228
Per Capita Expenditures:	\$147	\$558	\$237
Operating Income (loss):	\$16,909	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	541.21%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$346,612	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$797	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Wellington Village

Unit Code: 038/110/32 County: IROQUOIS

Fiscal Year End: 3/31/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$181,454

Equalized Assessed Valuation: \$1,290,463

Population: 264

Employees:

 Full Time:

 Part Time: 5

 Salaries Paid: \$12,300

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$106,764	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$404	\$728	\$463
Revenue Collected During FY 12:	\$96,504	\$260,934	\$107,898
Expenditures During FY 12:	\$101,462	\$254,752	\$102,905
Per Capita Revenue:	\$366	\$601	\$276
Per Capita Expenditures:	\$384	\$624	\$279
Revenues over (under) Expenditures:	-\$4,958	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	100.34%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$101,806	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$386	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$101,806	\$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:	\$167,500	\$426,494	\$42,600
Per Capita Debt:	\$634	\$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:	\$6,020	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$23	\$2,029	\$834
Revenue Collected During FY 12:	\$26,614	\$233,937	\$85,629
Expenditures During FY 12:	\$31,540	\$223,379	\$95,182
Per Capita Revenue:	\$101	\$570	\$228
Per Capita Expenditures:	\$119	\$558	\$237
Operating Income (loss):	-\$4,926	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	3.47%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,094	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$4	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$590,586	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$559	\$566	\$402
Revenue Collected During FY 12:	\$1,384,599	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,179,672	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,311	\$772	\$584
Per Capita Expenditures:	\$1,117	\$749	\$586
Revenues over (under) Expenditures:	\$204,927	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	22.03%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$259,899	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$246	\$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:	\$1,720,878	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$91,564	\$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:	\$3,130,000	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,964	\$1,349	\$648
General Obligation Debt over EAV:	73.53%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,764,446	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,618	\$1,513	\$1,164
Revenue Collected During FY 12:	\$326,002	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$423,101	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$309	\$460	\$317
Per Capita Expenditures:	\$401	\$423	\$299
Operating Income (loss):	-\$97,099	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	634.18%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,683,213	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,541	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$32,694	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$884	\$728	\$463
Revenue Collected During FY 12:	\$6,312	\$260,934	\$107,898
Expenditures During FY 12:	\$9,661	\$254,752	\$102,905
Per Capita Revenue:	\$171	\$601	\$276
Per Capita Expenditures:	\$261	\$624	\$279
Revenues over (under) Expenditures:	-\$3,349	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	303.75%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$29,345	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$793	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$29,345	\$27,774	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$174,898	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,232	\$728	\$463
Revenue Collected During FY 12:	\$33,429	\$260,934	\$107,898
Expenditures During FY 12:	\$24,268	\$254,752	\$102,905
Per Capita Revenue:	\$235	\$601	\$276
Per Capita Expenditures:	\$171	\$624	\$279
Revenues over (under) Expenditures:	\$9,161	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	758.44%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$184,059	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,296	\$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:	\$26,666	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$157,393	\$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:	\$753	\$426,494	\$42,600
Per Capita Debt:	\$5	\$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:	\$27,546	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$194	\$2,029	\$834
Revenue Collected During FY 12:	\$40,368	\$233,937	\$85,629
Expenditures During FY 12:	\$40,338	\$223,379	\$95,182
Per Capita Revenue:	\$284	\$570	\$228
Per Capita Expenditures:	\$284	\$558	\$237
Operating Income (loss):	\$30	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	68.36%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$27,576	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$194	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	West Chicago City		
Unit Code:	022/115/30	County:	DUPAGE
Fiscal Year End:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$42,246,544		
Equalized Assessed Valuation:	\$620,158,118		
Population:	27,086		
Employees:			
Full Time:			110
Part Time:			14
Salaries Paid:	\$10,001,970		

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:	\$16,397,954	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$605	\$436	\$373
Revenue Collected During FY 12:	\$17,167,436	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$17,884,241	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$634	\$988	\$993
Per Capita Expenditures:	\$660	\$935	\$889
Revenues over (under) Expenditures:	-\$716,805	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	87.58%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$15,663,821	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$578	\$468	\$398

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,340,095	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	\$12,681,105	\$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:	\$10,856,547	\$80,578,596	\$52,611,262
Per Capita Debt:	\$401	\$1,468	\$1,267
General Obligation Debt over EAV:	0.00%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$61,342,236	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$2.265	\$1,280	\$1,048
Revenue Collected During FY 12:	\$11,726,572	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$13,531,681	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$433	\$366	\$269
Per Capita Expenditures:	\$500	\$355	\$263
Operating Income (loss):	-\$1,805,109	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	449.72%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$60,854,490	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$2.247	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$3,192,544	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$4,830	\$728	\$463
Revenue Collected During FY 12:	\$2,059,666	\$260,934	\$107,898
Expenditures During FY 12:	\$1,672,716	\$254,752	\$102,905
Per Capita Revenue:	\$3,116	\$601	\$276
Per Capita Expenditures:	\$2,531	\$624	\$279
Revenues over (under) Expenditures:	\$386,950	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	215.81%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$3,609,825	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$5,461	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,299,402	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$2,310,423	\$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:	\$282,672	\$426,494	\$42,600
Per Capita Debt:	\$428	\$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:	\$1,226,684	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,856	\$2,029	\$834
Revenue Collected During FY 12:	\$255,481	\$233,937	\$85,629
Expenditures During FY 12:	\$267,756	\$223,379	\$95,182
Per Capita Revenue:	\$387	\$570	\$228
Per Capita Expenditures:	\$405	\$558	\$237
Operating Income (loss):	-\$12,275	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	453.55%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,214,409	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,837	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$14,930,660	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,037	\$1,349	\$648
General Obligation Debt over EAV:	4.96%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$24,670,550	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3.365	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,840,991	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,795,099	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$251	\$460	\$317
Per Capita Expenditures:	\$381	\$423	\$299
Operating Income (loss):	-\$954,108	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	850.05%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$23,759,824	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3.241	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	West Frankfort City		
Unit Code:	028/070/30	County:	FRANKLIN
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,714,101		
Equalized Assessed Valuation:	\$49,263,216		
Population:	8,182		
Employees:			
	Full Time:	43	
	Part Time:	39	
	Salaries Paid:	\$2,479,617	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$4,161,983	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$509	\$566	\$402
Revenue Collected During FY 12:	\$6,680,961	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$6,184,825	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$817	\$772	\$584
Per Capita Expenditures:	\$756	\$749	\$586
Revenues over (under) Expenditures:	\$496,136	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	75.32%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$4,658,119	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$569	\$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:	\$183,834	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$4,474,285	\$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:	\$2,375,657	\$8,808,233	\$2,603,619
Per Capita Debt:	\$290	\$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:	\$8,595,485	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,051	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,931,608	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,939,429	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$236	\$460	\$317
Per Capita Expenditures:	\$237	\$423	\$299
Operating Income (loss):	-\$7,821	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	504.67%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$9,787,768	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,196	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	West Peoria City		
Unit Code:	072/080/30	County:	PEORIA
Fiscal Year End:	4/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,224,701		
Equalized Assessed Valuation:	\$44,668,091		
Population:	4,458		
Employees:			
Full Time:			5
Part Time:			15
Salaries Paid:			\$276,386

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 12:	\$3,038,318	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$682	\$566	\$402
Revenue Collected During FY 12:	\$1,546,738	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,181,112	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$347	\$772	\$584
Per Capita Expenditures:	\$265	\$749	\$586
Revenues over (under) Expenditures:	\$365,626	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	284.76%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$3,363,350	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$754	\$576	\$408

Equity

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

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$572,867	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$2,879,811	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$142,784	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$714	\$728	\$463
Revenue Collected During FY 12:	\$30,722	\$260,934	\$107,898
Expenditures During FY 12:	\$14,966	\$254,752	\$102,905
Per Capita Revenue:	\$154	\$601	\$276
Per Capita Expenditures:	\$75	\$624	\$279
Revenues over (under) Expenditures:	\$15,756	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	1059.33%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$158,540	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$793	\$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:	\$40,125	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$118,416	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$51,081	\$426,494	\$42,600
Per Capita Debt:	\$255	\$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:	\$933,762	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$4.669	\$2,029	\$834
Revenue Collected During FY 12:	\$55.895	\$233,937	\$85,629
Expenditures During FY 12:	\$88.357	\$223,379	\$95,182
Per Capita Revenue:	\$279	\$570	\$228
Per Capita Expenditures:	\$442	\$558	\$237
Operating Income (loss):	-\$32.462	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1020.07%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$901.300	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$4.507	\$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:	\$815,859	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$910	\$728	\$463
Revenue Collected During FY 12:	\$367,990	\$260,934	\$107,898
Expenditures During FY 12:	\$355,086	\$254,752	\$102,905
Per Capita Revenue:	\$410	\$601	\$276
Per Capita Expenditures:	\$396	\$624	\$279
Revenues over (under) Expenditures:	\$12,904	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	104.88%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$372,415	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$415	\$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:	\$112,301	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$260,116	\$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:	\$121,000	\$426,494	\$42,600
Per Capita Debt:	\$135	\$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:	\$690,856	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$770	\$2,029	\$834
Revenue Collected During FY 12:	\$262,985	\$233,937	\$85,629
Expenditures During FY 12:	\$265,041	\$223,379	\$95,182
Per Capita Revenue:	\$293	\$570	\$228
Per Capita Expenditures:	\$295	\$558	\$237
Operating Income (loss):	-\$2,056	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	242.78%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$643,458	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$717	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$9,093,537	\$8,808,233	\$2,603,619
Per Capita Debt:	\$544	\$1,349	\$648
General Obligation Debt over EAV:	0.73%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$8,756,382	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$524	\$1,513	\$1,164
Revenue Collected During FY 12:	\$5,554,709	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,866,286	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$332	\$460	\$317
Per Capita Expenditures:	\$291	\$423	\$299
Operating Income (loss):	\$688,423	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	196.60%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$9,567,219	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$572	\$1,565	\$1,177



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$20,311,933	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,565	\$1,349	\$648
General Obligation Debt over EAV:	1.21%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$6,384,936	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$492	\$1,513	\$1,164
Revenue Collected During FY 12:	\$3,515,882	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$3,158,380	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$271	\$460	\$317
Per Capita Expenditures:	\$243	\$423	\$299
Operating Income (loss):	\$357,502	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	213.31%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,737,228	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$519	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$103,897	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$173	\$728	\$463
Revenue Collected During FY 12:	\$270,519	\$260,934	\$107,898
Expenditures During FY 12:	\$308,854	\$254,752	\$102,905
Per Capita Revenue:	\$450	\$601	\$276
Per Capita Expenditures:	\$514	\$624	\$279
Revenues over (under) Expenditures:	-\$38,335	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	27.11%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$83,727	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$139	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$106,164	\$86,057	\$19,431
Total Unrestricted Net Assets:	-\$14,104	\$60,117	\$83,058



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$285,582	\$426,494	\$42,600
Per Capita Debt:	\$475	\$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:	\$481,956	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$802	\$2,029	\$834
Revenue Collected During FY 12:	\$100,996	\$233,937	\$85,629
Expenditures During FY 12:	\$106,614	\$223,379	\$95,182
Per Capita Revenue:	\$168	\$570	\$228
Per Capita Expenditures:	\$177	\$558	\$237
Operating Income (loss):	-\$5,618	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	441.52%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$470,718	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$783	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Westmont Village		
Unit Code:	022/120/32	County:	DUPAGE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,823,182		
Equalized Assessed Valuation:	\$875,818,567		
Population:	24,685		
Employees:			
	Full Time:		99
	Part Time:		99
	Salaries Paid:		\$11,536,933

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$6,213,560	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$252	\$566	\$402
Revenue Collected During FY 12:	\$23,749,647	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$20,435,479	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$962	\$772	\$584
Per Capita Expenditures:	\$828	\$749	\$586
Revenues over (under) Expenditures:	\$3,314,168	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	41.77%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$8,536,798	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$346	\$576	\$408

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,080,071	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$2,845,486	\$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:	\$8,210,437	\$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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$15,320,461	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$621	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,920,623	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,637,062	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$199	\$460	\$317
Per Capita Expenditures:	\$188	\$423	\$299
Operating Income (loss):	\$283,561	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	332.05%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$15,397,533	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$624	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$334,599	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$105	\$566	\$402
Revenue Collected During FY 12:	\$806,421	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$841,078	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$254	\$772	\$584
Per Capita Expenditures:	\$265	\$749	\$586
Revenues over (under) Expenditures:	-\$34,657	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	35.66%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$299,942	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$94	\$576	\$408

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,758	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$362,123	\$634,634	\$583,284



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$619,331	\$8,808,233	\$2,603,619
Per Capita Debt:	\$195	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$4,023,673	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,267	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,641,098	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,814,789	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$517	\$460	\$317
Per Capita Expenditures:	\$572	\$423	\$299
Operating Income (loss):	-\$173,691	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	212.14%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,849,982	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,213	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Wheaton City		
Unit Code:	022/125/30	County:	DUPAGE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$81,124,415		
Equalized Assessed Valuation:	\$2,044,039,697		
Population:	52,894		
Employees:			
Full Time:			254
Part Time:			128
Salaries Paid:			\$21,644,111

Blended Component Units			

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$14,541,031	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$275	\$436	\$373
Revenue Collected During FY 12:	\$43,741,253	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$35,384,525	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$827	\$988	\$993
Per Capita Expenditures:	\$669	\$935	\$889
Revenues over (under) Expenditures:	\$8,356,728	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	57.43%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$20,321,838	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$384	\$468	\$398

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,573,021	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	\$19,613,997	\$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:	\$45,365,000	\$80,578,596	\$52,611,262
Per Capita Debt:	\$858	\$1,468	\$1,267
General Obligation Debt over EAV:	2.22%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$51,112,890	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$966	\$1,280	\$1,048
Revenue Collected During FY 12:	\$10,517,186	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$12,571,599	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$199	\$366	\$269
Per Capita Expenditures:	\$238	\$355	\$263
Operating Income (loss):	-\$2,054,413	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	403.94%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$50,781,671	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$960	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$169,659	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,426	\$728	\$463
Revenue Collected During FY 12:	\$24,230	\$260,934	\$107,898
Expenditures During FY 12:	\$22,411	\$254,752	\$102,905
Per Capita Revenue:	\$204	\$601	\$276
Per Capita Expenditures:	\$188	\$624	\$279
Revenues over (under) Expenditures:	\$1,819	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	765.15%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$171,478	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,441	\$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:	\$171,477	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Wheeling Village		
Unit Code:	016/595/32	County:	COOK
Fiscal Year End:	12/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$73,781,819		
Equalized Assessed Valuation:	\$1,088,729,315		
Population:	37,648		
Employees:			
Full Time:	224		
Part Time:	23		
Salaries Paid:	\$19,258,090		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$17,407,466	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$462	\$436	\$373
Revenue Collected During FY 12:	\$32,878,910	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$31,966,225	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$873	\$988	\$993
Per Capita Expenditures:	\$849	\$935	\$889
Revenues over (under) Expenditures:	\$912,685	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	49.71%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$15,891,960	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$422	\$468	\$398

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,015,084	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	-\$8,426,292	\$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:	\$76,591,944	\$80,578,596	\$52,611,262
Per Capita Debt:	\$2,034	\$1,468	\$1,267
General Obligation Debt over EAV:	5.08%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$53,273,764	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$1,415	\$1,280	\$1,048
Revenue Collected During FY 12:	\$8,582,777	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$7,875,234	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$228	\$366	\$269
Per Capita Expenditures:	\$209	\$355	\$263
Operating Income (loss):	\$707,543	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	682.37%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$53,738,281	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$1,427	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$101,732	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$460	\$728	\$463
Revenue Collected During FY 12:	\$67,039	\$260,934	\$107,898
Expenditures During FY 12:	\$68,891	\$254,752	\$102,905
Per Capita Revenue:	\$303	\$601	\$276
Per Capita Expenditures:	\$312	\$624	\$279
Revenues over (under) Expenditures:	-\$1,852	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	144.98%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$99,880	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$452	\$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:	\$99,880	\$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:	\$222,000	\$426,494	\$42,600
Per Capita Debt:	\$1,005	\$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:	\$700,722	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$3.171	\$2,029	\$834
Revenue Collected During FY 12:	\$123,591	\$233,937	\$85,629
Expenditures During FY 12:	\$144,743	\$223,379	\$95,182
Per Capita Revenue:	\$559	\$570	\$228
Per Capita Expenditures:	\$655	\$558	\$237
Operating Income (loss):	-\$21,152	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	469.50%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$679,570	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$3.075	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$161,675	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$64	\$566	\$402
Revenue Collected During FY 12:	\$895,290	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$869,773	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$355	\$772	\$584
Per Capita Expenditures:	\$345	\$749	\$586
Revenues over (under) Expenditures:	\$25,517	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	21.52%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$187,192	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$74	\$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:	\$73,265	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$113,927	\$634,634	\$583,284



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$942,013	\$8,808,233	\$2,603,619
Per Capita Debt:	\$374	\$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:	\$2,849,673	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1.131	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,635,932	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,632,999	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$649	\$460	\$317
Per Capita Expenditures:	\$648	\$423	\$299
Operating Income (loss):	\$2,933	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	174.69%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,852,606	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1.132	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Williamsfield Village	
Unit Code:	048/070/32	County: KNOX
Fiscal Year End:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$459,752	
Equalized Assessed Valuation:	\$5,161,181	
Population:	610	
Employees:		
Full Time:	2	
Part Time:	12	
Salaries Paid:	\$96,440	

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$318,243	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$522	\$728	\$463
Revenue Collected During FY 12:	\$238,220	\$260,934	\$107,898
Expenditures During FY 12:	\$285,519	\$254,752	\$102,905
Per Capita Revenue:	\$391	\$601	\$276
Per Capita Expenditures:	\$468	\$624	\$279
Revenues over (under) Expenditures:	-\$47,299	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	94.90%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$270,944	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$444	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$270,944	\$60,117	\$83,058



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$303,545	\$426,494	\$42,600
Per Capita Debt:	\$498	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$524,554	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$860	\$2,029	\$834
Revenue Collected During FY 12:	\$204,479	\$233,937	\$85,629
Expenditures During FY 12:	\$224,461	\$223,379	\$95,182
Per Capita Revenue:	\$335	\$570	\$228
Per Capita Expenditures:	\$368	\$558	\$237
Operating Income (loss):	-\$19,982	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	224.79%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$504,572	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$827	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Williamson Village**

Unit Code: **057/125/32** County: **MADISON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$139,500**

Equalized Assessed Valuation: **\$1,083,017**

Population: **278**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$3,600**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$59,848	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$215	\$728	\$463
Revenue Collected During FY 12:	\$62,304	\$260,934	\$107,898
Expenditures During FY 12:	\$77,608	\$254,752	\$102,905
Per Capita Revenue:	\$224	\$601	\$276
Per Capita Expenditures:	\$279	\$624	\$279
Revenues over (under) Expenditures:	-\$15,304	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	57.40%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$44,544	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$160	\$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:	\$44,544	\$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



STATE OF ILLINOIS
 COMPTROLLER
 JUDY BAAR TOPINKA

FISCAL YEAR 2012

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Williamsville Village	
Unit Code:	083/130/32	County: SANGAMON
Fiscal Year End:	12/31/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,602,812	
Equalized Assessed Valuation:	\$25,053,628	
Population:	1,476	
Employees:		
	Full Time:	8
	Part Time:	8
	Salaries Paid:	\$479,975

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$356,193	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$241	\$566	\$402
Revenue Collected During FY 12:	\$1,146,750	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,270,689	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$777	\$772	\$584
Per Capita Expenditures:	\$861	\$749	\$586
Revenues over (under) Expenditures:	-\$123,939	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	18.28%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$232,254	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$157	\$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:	\$10,674	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$221,580	\$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:	\$851,901	\$8,808,233	\$2,603,619
Per Capita Debt:	\$577	\$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:	\$3,643,781	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$2,469	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,558,122	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,334,585	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$1,056	\$460	\$317
Per Capita Expenditures:	\$904	\$423	\$299
Operating Income (loss):	\$223,537	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	289.78%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,867,318	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$2,620	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Willisville Village**

Unit Code: **073/035/32** County: **PERRY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,282,319**

Equalized Assessed Valuation: **\$2,208,784**

Population: **694**

Employees:

Full Time: **4**

Part Time: **9**

Salaries Paid: **\$100,169**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$139,465	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$201	\$728	\$463
Revenue Collected During FY 12:	\$266,991	\$260,934	\$107,898
Expenditures During FY 12:	\$228,055	\$254,752	\$102,905
Per Capita Revenue:	\$385	\$601	\$276
Per Capita Expenditures:	\$329	\$624	\$279
Revenues over (under) Expenditures:	\$38,936	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	74.53%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$169,968	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$245	\$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:	\$38,386	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$131,582	\$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:	\$14,101	\$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:	\$461,705	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$665	\$2,029	\$834
Revenue Collected During FY 12:	\$186,534	\$233,937	\$85,629
Expenditures During FY 12:	\$201,187	\$223,379	\$95,182
Per Capita Revenue:	\$269	\$570	\$228
Per Capita Expenditures:	\$290	\$558	\$237
Operating Income (loss):	-\$14,653	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	226.40%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$455,485	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$656	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Willow Hill Village

Unit Code: 040/035/32 County: JASPER

Fiscal Year End: 6/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$

Equalized Assessed Valuation: \$880,815

Population: 230

Employees:

 Full Time:

 Part Time: 11

 Salaries Paid: \$16,713

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$272,911	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,187	\$728	\$463
Revenue Collected During FY 12:	\$70,698	\$260,934	\$107,898
Expenditures During FY 12:	\$71,546	\$254,752	\$102,905
Per Capita Revenue:	\$307	\$601	\$276
Per Capita Expenditures:	\$311	\$624	\$279
Revenues over (under) Expenditures:	-\$848	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	380.26%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$272,063	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,183	\$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:	\$21,758	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$250,302	\$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:	\$160,000	\$426,494	\$42,600
Per Capita Debt:	\$696	\$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:	\$1,166,823	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$5.073	\$2,029	\$834
Revenue Collected During FY 12:	\$64,749	\$233,937	\$85,629
Expenditures During FY 12:	\$89,039	\$223,379	\$95,182
Per Capita Revenue:	\$282	\$570	\$228
Per Capita Expenditures:	\$387	\$558	\$237
Operating Income (loss):	-\$24,290	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	1283.18%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,142,533	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$4.968	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Willow Springs Village		
Unit Code:	016/600/32	County:	COOK
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,296,058		
Equalized Assessed Valuation:	\$189,062,267		
Population:	5,548		
Employees:			
	Full Time:	26	
	Part Time:	46	
	Salaries Paid:	\$2,330,151	

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$41,962	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	-\$8	\$566	\$402
Revenue Collected During FY 12:	\$6,738,167	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$5,075,330	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,215	\$772	\$584
Per Capita Expenditures:	\$915	\$749	\$586
Revenues over (under) Expenditures:	\$1,662,837	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	43.94%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$2,230,294	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$402	\$576	\$408
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,929	\$
Total Unreserved Funds:	\$	\$40,423	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,669,848	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$15,606,675	\$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:	\$21,263,251	\$8,808,233	\$2,603,619
Per Capita Debt:	\$3,833	\$1,349	\$648
General Obligation Debt over EAV:	6.06%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,228,573	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$402	\$1,513	\$1,164
Revenue Collected During FY 12:	\$542,741	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$291,701	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$98	\$460	\$317
Per Capita Expenditures:	\$53	\$423	\$299
Operating Income (loss):	\$251,040	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	834.69%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,434,790	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$439	\$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:	<input type="text" value="33"/>
Part Time:	<input type="text" value="10"/>
Salaries Paid:	<input type="text" value="\$3,523,460"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	<input type="text" value="\$4,981,661"/>	<input type="text" value="\$3,276,331"/>	<input type="text" value="\$1,634,929"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$583"/>	<input type="text" value="\$566"/>	<input type="text" value="\$402"/>
Revenue Collected During FY 12:	<input type="text" value="\$8,863,505"/>	<input type="text" value="\$5,478,399"/>	<input type="text" value="\$2,605,391"/>
Expenditures During FY 12:	<input type="text" value="\$7,985,783"/>	<input type="text" value="\$5,272,104"/>	<input type="text" value="\$2,600,292"/>
Per Capita Revenue:	<input type="text" value="\$1,038"/>	<input type="text" value="\$772"/>	<input type="text" value="\$584"/>
Per Capita Expenditures:	<input type="text" value="\$935"/>	<input type="text" value="\$749"/>	<input type="text" value="\$586"/>
Revenues over (under) Expenditures:	<input type="text" value="\$877,722"/>	<input type="text" value="\$206,296"/>	<input type="text" value="\$49,738"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="33.20%"/>	<input type="text" value="86.00%"/>	<input type="text" value="68.44%"/>
Ending Fund Balance for FY 12:	<input type="text" value="\$2,651,452"/>	<input type="text" value="\$3,416,236"/>	<input type="text" value="\$1,586,837"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$310"/>	<input type="text" value="\$576"/>	<input type="text" value="\$408"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$8,929"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$40,423"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$236,478"/>	<input type="text" value="\$1,608,413"/>	<input type="text" value="\$520,000"/>
Total Unrestricted Net Assets:	<input type="text" value="\$4,684,282"/>	<input type="text" value="\$634,634"/>	<input type="text" value="\$583,284"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,300,372	\$8,808,233	\$2,603,619
Per Capita Debt:	\$386	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$4,905,387	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$574	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,921,056	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,999,615	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$225	\$460	\$317
Per Capita Expenditures:	\$234	\$423	\$299
Operating Income (loss):	-\$78,559	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	238.70%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$4,773,087	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$559	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Wilmette Village		
Unit Code:	016/605/32	County:	COOK
Fiscal Year End:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$54,993,330		
Equalized Assessed Valuation:	\$1,869,928,027		
Population:	27,087		
Employees:			
Full Time:			197
Part Time:			79
Salaries Paid:			\$17,972,484

Blended Component Units

Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$6,220,052	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$230	\$436	\$373
Revenue Collected During FY 12:	\$30,810,206	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$31,595,338	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$1,137	\$988	\$993
Per Capita Expenditures:	\$1,166	\$935	\$889
Revenues over (under) Expenditures:	-\$785,132	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	23.00%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$7,268,155	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$268	\$468	\$398

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$549,806	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	\$2,197,088	\$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:	\$79,496,369	\$80,578,596	\$52,611,262
Per Capita Debt:	\$2,935	\$1,468	\$1,267
General Obligation Debt over EAV:	3.80%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$45,797,137	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$1,691	\$1,280	\$1,048
Revenue Collected During FY 12:	\$13,346,031	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$9,667,698	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$493	\$366	\$269
Per Capita Expenditures:	\$357	\$355	\$263
Operating Income (loss):	\$3,678,333	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	497.72%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$48,117,638	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$1,776	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$975,016	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$157	\$566	\$402
Revenue Collected During FY 12:	\$3,684,766	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$4,182,235	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$593	\$772	\$584
Per Capita Expenditures:	\$673	\$749	\$586
Revenues over (under) Expenditures:	-\$497,469	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	10.94%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$457,547	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$74	\$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:	\$325,400	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$762,986	\$634,634	\$583,284



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$13,516,799	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,176	\$1,349	\$648
General Obligation Debt over EAV:	8.99%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$8,888,846	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,431	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,398,074	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$3,179,871	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$386	\$460	\$317
Per Capita Expenditures:	\$512	\$423	\$299
Operating Income (loss):	-\$781,797	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	254.95%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$8,107,049	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,305	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$218,922	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$360	\$728	\$463
Revenue Collected During FY 12:	\$108,751	\$260,934	\$107,898
Expenditures During FY 12:	\$85,794	\$254,752	\$102,905
Per Capita Revenue:	\$179	\$601	\$276
Per Capita Expenditures:	\$141	\$624	\$279
Revenues over (under) Expenditures:	\$22,957	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	281.93%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$241,879	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$398	\$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:	\$105,729	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$136,150	\$60,117	\$83,058



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$171,000	\$426,494	\$42,600
Per Capita Debt:	\$281	\$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:	\$1,099,271	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,808	\$2,029	\$834
Revenue Collected During FY 12:	\$116,107	\$233,937	\$85,629
Expenditures During FY 12:	\$147,664	\$223,379	\$95,182
Per Capita Revenue:	\$191	\$570	\$228
Per Capita Expenditures:	\$243	\$558	\$237
Operating Income (loss):	-\$31,557	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	723.07%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$1,067,714	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,756	\$2,116	\$901



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2012

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Winchester City

Unit Code: 085/040/30 County: SCOTT

Fiscal Year End: 4/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$12,872,460

Equalized Assessed Valuation: \$14,844,460

Population: 1,593

Employees:

Full Time: 11

Part Time: 49

Salaries Paid: \$501,229

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$427,673	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$268	\$566	\$402
Revenue Collected During FY 12:	\$762,790	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$683,599	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$479	\$772	\$584
Per Capita Expenditures:	\$429	\$749	\$586
Revenues over (under) Expenditures:	\$79,191	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	74.15%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$506,864	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$318	\$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:	\$328,457	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$178,407	\$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:	\$3,641,203	\$8,808,233	\$2,603,619
Per Capita Debt:	\$2,286	\$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:	\$2,166,194	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,360	\$1,513	\$1,164
Revenue Collected During FY 12:	\$1,979,328	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$1,114,913	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$1,243	\$460	\$317
Per Capita Expenditures:	\$700	\$423	\$299
Operating Income (loss):	\$864,415	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	271.82%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,030,609	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,902	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Windsor Village

Unit Code: 066/055/32 County: MERCER

Fiscal Year End: 4/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$521,094

Equalized Assessed Valuation: \$6,519,795

Population: 748

Employees:

 Full Time: 1

 Part Time: 24

 Salaries Paid: \$74,039

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$131,497	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$176	\$728	\$463
Revenue Collected During FY 12:	\$196,068	\$260,934	\$107,898
Expenditures During FY 12:	\$179,128	\$254,752	\$102,905
Per Capita Revenue:	\$262	\$601	\$276
Per Capita Expenditures:	\$239	\$624	\$279
Revenues over (under) Expenditures:	\$16,940	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	85.90%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$153,869	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$206	\$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:	\$70,811	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$83,058	\$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:	\$96,000	\$426,494	\$42,600
Per Capita Debt:	\$128	\$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:	\$196,641	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$263	\$2,029	\$834
Revenue Collected During FY 12:	\$62,377	\$233,937	\$85,629
Expenditures During FY 12:	\$44,070	\$223,379	\$95,182
Per Capita Revenue:	\$83	\$570	\$228
Per Capita Expenditures:	\$59	\$558	\$237
Operating Income (loss):	\$18,307	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	496.94%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$219,002	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$293	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Windsor City

Unit Code: 086/060/30 County: SHELBY

Fiscal Year End: 4/30/2012

Accounting Method: Combination

Appropriation or Budget: \$933,050

Equalized Assessed Valuation: \$9,193,662

Population: 1,125

Employees:

 Full Time: 5

 Part Time: 30

 Salaries Paid: \$192,080

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$92,754	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$82	\$566	\$402
Revenue Collected During FY 12:	\$348,501	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$313,525	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$310	\$772	\$584
Per Capita Expenditures:	\$279	\$749	\$586
Revenues over (under) Expenditures:	\$34,976	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	57.66%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$180,794	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$161	\$576	\$408

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$180,794	\$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:	\$562,578	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$500	\$1,513	\$1,164
Revenue Collected During FY 12:	\$348,640	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$280,497	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$310	\$460	\$317
Per Capita Expenditures:	\$249	\$423	\$299
Operating Income (loss):	\$68,143	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	205.94%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$577,657	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$513	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Winfield Village		
Unit Code:	022/135/32	County:	DUPAGE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,560,262		
Equalized Assessed Valuation:	\$355,603,071		
Population:	9,080		
Employees:			
Full Time:			34
Part Time:			5
Salaries Paid:			\$2,711,666

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,682,428	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$185	\$566	\$402
Revenue Collected During FY 12:	\$5,004,717	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$4,911,107	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$551	\$772	\$584
Per Capita Expenditures:	\$541	\$749	\$586
Revenues over (under) Expenditures:	\$93,610	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	42.27%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$2,076,038	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$229	\$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:	\$493,052	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$264,005	\$634,634	\$583,284



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,721,911	\$8,808,233	\$2,603,619
Per Capita Debt:	\$630	\$1,349	\$648
General Obligation Debt over EAV:	1.50%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$6,904,401	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$760	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,817,866	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,406,724	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$531	\$460	\$317
Per Capita Expenditures:	\$485	\$423	\$299
Operating Income (loss):	\$411,142	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	168.13%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$7,409,105	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$816	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$16,474	\$8,808,233	\$2,603,619
Per Capita Debt:	\$5	\$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:	\$3,046,110	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$982	\$1,513	\$1,164
Revenue Collected During FY 12:	\$210,848	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,046,486	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$68	\$460	\$317
Per Capita Expenditures:	\$660	\$423	\$299
Operating Income (loss):	-\$1,835,638	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	49.87%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$1,020,609	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$329	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,793,406	\$8,808,233	\$2,603,619
Per Capita Debt:	\$393	\$1,349	\$648
General Obligation Debt over EAV:	0.02%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$42,769,716	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3.509	\$1,513	\$1,164
Revenue Collected During FY 12:	\$20,693,340	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$19,385,345	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$1.698	\$460	\$317
Per Capita Expenditures:	\$1.591	\$423	\$299
Operating Income (loss):	\$1,307,995	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	223.56%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$43,337,111	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3.556	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Winslow Village**

Unit Code: **089/060/32** County: **STEPHENSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,649,045**

Equalized Assessed Valuation: **\$2,601,624**

Population: **345**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$44,652**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$657,660	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,906	\$728	\$463
Revenue Collected During FY 12:	\$117,897	\$260,934	\$107,898
Expenditures During FY 12:	\$113,525	\$254,752	\$102,905
Per Capita Revenue:	\$342	\$601	\$276
Per Capita Expenditures:	\$329	\$624	\$279
Revenues over (under) Expenditures:	\$4,372	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	348.83%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$396,014	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,148	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$600,929	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$5,627	\$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:	\$289,501	\$426,494	\$42,600
Per Capita Debt:	\$839	\$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:	\$570,613	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.654	\$2,029	\$834
Revenue Collected During FY 12:	\$79,684	\$233,937	\$85,629
Expenditures During FY 12:	\$99,198	\$223,379	\$95,182
Per Capita Revenue:	\$231	\$570	\$228
Per Capita Expenditures:	\$288	\$558	\$237
Operating Income (loss):	-\$19,514	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	829.00%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$822,354	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$2,384	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$971,540	\$8,808,233	\$2,603,619
Per Capita Debt:	\$145	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,173,942	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$324	\$1,513	\$1,164
Revenue Collected During FY 12:	\$590,657	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$793,046	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$88	\$460	\$317
Per Capita Expenditures:	\$118	\$423	\$299
Operating Income (loss):	-\$202,389	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	254.96%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$2,021,953	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$302	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$145,422	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$161	\$728	\$463
Revenue Collected During FY 12:	\$236,257	\$260,934	\$107,898
Expenditures During FY 12:	\$292,789	\$254,752	\$102,905
Per Capita Revenue:	\$262	\$601	\$276
Per Capita Expenditures:	\$324	\$624	\$279
Revenues over (under) Expenditures:	-\$56,532	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	30.36%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$88,890	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$98	\$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:	\$88,890	\$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:	\$887,977	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$983	\$2,029	\$834
Revenue Collected During FY 12:	\$267,195	\$233,937	\$85,629
Expenditures During FY 12:	\$273,924	\$223,379	\$95,182
Per Capita Revenue:	\$296	\$570	\$228
Per Capita Expenditures:	\$303	\$558	\$237
Operating Income (loss):	-\$6,729	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	321.71%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$881,248	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$976	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Wonder Lake Village**

Unit Code: **063/107/32** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,918,000**

Equalized Assessed Valuation: **\$91,919,653**

Population: **3,971**

Employees:

 Full Time: **1**

 Part Time: **36**

 Salaries Paid: **\$307,523**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$479,872	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$121	\$566	\$402
Revenue Collected During FY 12:	\$1,129,037	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,007,547	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$284	\$772	\$584
Per Capita Expenditures:	\$254	\$749	\$586
Revenues over (under) Expenditures:	\$121,490	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	59.69%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$601,362	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$151	\$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:	\$1,978,236	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$284,348	\$634,634	\$583,284



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,783,842	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,960	\$1,349	\$648
General Obligation Debt over EAV:	5.27%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$798,889	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$201	\$1,513	\$1,164
Revenue Collected During FY 12:	\$942,243	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$750,382	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$237	\$460	\$317
Per Capita Expenditures:	\$189	\$423	\$299
Operating Income (loss):	\$191,861	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	132.03%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$990,750	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$249	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="98"/>
Part Time:	<input type="text" value="40"/>
Salaries Paid:	<input type="text" value="\$7,285,702"/>

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	<input type="text" value="\$11,914,584"/>	<input type="text" value="\$3,276,331"/>	<input type="text" value="\$1,634,929"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$859"/>	<input type="text" value="\$566"/>	<input type="text" value="\$402"/>
Revenue Collected During FY 12:	<input type="text" value="\$12,751,401"/>	<input type="text" value="\$5,478,399"/>	<input type="text" value="\$2,605,391"/>
Expenditures During FY 12:	<input type="text" value="\$11,329,840"/>	<input type="text" value="\$5,272,104"/>	<input type="text" value="\$2,600,292"/>
Per Capita Revenue:	<input type="text" value="\$920"/>	<input type="text" value="\$772"/>	<input type="text" value="\$584"/>
Per Capita Expenditures:	<input type="text" value="\$817"/>	<input type="text" value="\$749"/>	<input type="text" value="\$586"/>
Revenues over (under) Expenditures:	<input type="text" value="\$1,421,561"/>	<input type="text" value="\$206,296"/>	<input type="text" value="\$49,738"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="113.21%"/>	<input type="text" value="86.00%"/>	<input type="text" value="68.44%"/>
Ending Fund Balance for FY 12:	<input type="text" value="\$12,826,145"/>	<input type="text" value="\$3,416,236"/>	<input type="text" value="\$1,586,837"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$925"/>	<input type="text" value="\$576"/>	<input type="text" value="\$408"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$8,929"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$40,423"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$1,473,106"/>	<input type="text" value="\$1,608,413"/>	<input type="text" value="\$520,000"/>
Total Unrestricted Net Assets:	<input type="text" value="\$13,574,668"/>	<input type="text" value="\$634,634"/>	<input type="text" value="\$583,284"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$11,332,991	\$8,808,233	\$2,603,619
Per Capita Debt:	\$817	\$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:	\$24,112,378	\$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:	\$6,983,859	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$7,269,914	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$504	\$460	\$317
Per Capita Expenditures:	\$524	\$423	\$299
Operating Income (loss):	-\$286,055	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	327.27%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$23,792,323	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,716	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wood River City		
Unit Code:	057/130/30	County:	MADISON
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,092,948		
Equalized Assessed Valuation:	\$126,702,506		
Population:	10,657		
Employees:			
	Full Time:	70	
	Part Time:	148	
	Salaries Paid:	\$4,968,232	

Blended Component Units

Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$7,182,672	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$674	\$566	\$402
Revenue Collected During FY 12:	\$10,851,310	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$11,862,157	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$1,018	\$772	\$584
Per Capita Expenditures:	\$1,113	\$749	\$586
Revenues over (under) Expenditures:	-\$1,010,847	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	46.60%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$5,527,446	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$519	\$576	\$408

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,130,056	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$6,569,645	\$634,634	\$583,284



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,915,302	\$8,808,233	\$2,603,619
Per Capita Debt:	\$743	\$1,349	\$648
General Obligation Debt over EAV:	1.79%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$19,477,563	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,828	\$1,513	\$1,164
Revenue Collected During FY 12:	\$5,724,099	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,598,611	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$537	\$460	\$317
Per Capita Expenditures:	\$432	\$423	\$299
Operating Income (loss):	\$1,125,488	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	463.33%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$21,306,774	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,999	\$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:	\$343,593	\$426,494	\$42,600
Per Capita Debt:	\$424	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$437,228	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$539	\$2,029	\$834
Revenue Collected During FY 12:	\$164,854	\$233,937	\$85,629
Expenditures During FY 12:	\$229,171	\$223,379	\$95,182
Per Capita Revenue:	\$203	\$570	\$228
Per Capita Expenditures:	\$283	\$558	\$237
Operating Income (loss):	-\$64,317	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	177.44%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$406,640	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$501	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Woodland Village**

Unit Code: **038/115/32** County: **IROQUOIS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$500,780**

Equalized Assessed Valuation: **\$1,668,038**

Population: **324**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$13,965**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$93,893	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$290	\$728	\$463
Revenue Collected During FY 12:	\$69,738	\$260,934	\$107,898
Expenditures During FY 12:	\$49,646	\$254,752	\$102,905
Per Capita Revenue:	\$215	\$601	\$276
Per Capita Expenditures:	\$153	\$624	\$279
Revenues over (under) Expenditures:	\$20,092	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	217.82%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$108,141	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$334	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,466	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$84,675	\$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:	\$21.080	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$65	\$2,029	\$834
Revenue Collected During FY 12:	\$46.231	\$233,937	\$85,629
Expenditures During FY 12:	\$40.135	\$223,379	\$95,182
Per Capita Revenue:	\$143	\$570	\$228
Per Capita Expenditures:	\$124	\$558	\$237
Operating Income (loss):	\$6.096	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	82.27%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$33.020	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$102	\$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:	\$26,850	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$39	\$728	\$463
Revenue Collected During FY 12:	\$130,903	\$260,934	\$107,898
Expenditures During FY 12:	\$162,612	\$254,752	\$102,905
Per Capita Revenue:	\$188	\$601	\$276
Per Capita Expenditures:	\$234	\$624	\$279
Revenues over (under) Expenditures:	-\$31,709	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	18.54%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$30,141	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$43	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,889	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$17,252	\$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:	\$1,473,754	\$426,494	\$42,600
Per Capita Debt:	\$2,121	\$1,050	\$98
General Obligation Debt over EAV:	0.00%	0.39%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,204,107	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$3.171	\$2,029	\$834
Revenue Collected During FY 12:	\$741,192	\$233,937	\$85,629
Expenditures During FY 12:	\$750,045	\$223,379	\$95,182
Per Capita Revenue:	\$1.066	\$570	\$228
Per Capita Expenditures:	\$1.079	\$558	\$237
Operating Income (loss):	-\$8,853	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	288.02%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$2,160,254	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$3.108	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Woodridge Village		
Unit Code:	022/145/32	County:	DUPAGE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$42,738,773		
Equalized Assessed Valuation:	\$1,141,073,428		
Population:	32,971		
Employees:			
Full Time:			132
Part Time:			22
Salaries Paid:			\$10,410,089

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:	\$16,934,787	\$21,040,291	\$17,847,703
Per Capita Beginning Fund Balance:	\$514	\$436	\$373
Revenue Collected During FY 12:	\$20,789,220	\$50,907,818	\$40,892,699
Expenditures During FY 12:	\$17,263,393	\$48,196,926	\$37,776,347
Per Capita Revenue:	\$631	\$988	\$993
Per Capita Expenditures:	\$524	\$935	\$889
Revenues over (under) Expenditures:	\$3,525,827	\$2,710,893	\$2,016,133
Ratio of Fund Balance to Expenditures:	115.91%	52.17%	46.52%
Ending Fund Balance for FY 12:	\$20,009,564	\$22,591,443	\$19,200,917
Per Capita Ending Fund Balance:	\$607	\$468	\$398

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,438,153	\$11,512,563	\$7,681,198
Total Unrestricted Net Assets:	\$25,091,238	\$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:	\$26,664,157	\$80,578,596	\$52,611,262
Per Capita Debt:	\$809	\$1,468	\$1,267
General Obligation Debt over EAV:	2.17%	4.49%	3.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$27,492,853	\$68,225,418	\$46,756,856
Per Capita Beginning Retained Earnings for FY 12:	\$834	\$1,280	\$1,048
Revenue Collected During FY 12:	\$7,380,413	\$19,647,068	\$11,747,020
Expenditures During FY 12:	\$9,502,976	\$19,274,254	\$10,526,915
Per Capita Revenue:	\$224	\$366	\$269
Per Capita Expenditures:	\$288	\$355	\$263
Operating Income (loss):	-\$2,122,563	\$372,814	\$272,799
Ratio of Retained Earnings to Expenditures:	263.21%	439.73%	368.76%
Ending Retained Earnings for FY 12:	\$25,012,890	\$68,860,209	\$48,117,638
Per Capita Ending Retained Earnings:	\$759	\$1,297	\$1,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$371,364	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$664	\$728	\$463
Revenue Collected During FY 12:	\$158,510	\$260,934	\$107,898
Expenditures During FY 12:	\$137,107	\$254,752	\$102,905
Per Capita Revenue:	\$284	\$601	\$276
Per Capita Expenditures:	\$245	\$624	\$279
Revenues over (under) Expenditures:	\$21,403	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	286.47%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$392,767	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$703	\$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:	\$7,946	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$383,500	\$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:	\$14,300	\$426,494	\$42,600
Per Capita Debt:	\$26	\$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:	\$531.857	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$951	\$2,029	\$834
Revenue Collected During FY 12:	\$58.164	\$233,937	\$85,629
Expenditures During FY 12:	\$71.920	\$223,379	\$95,182
Per Capita Revenue:	\$104	\$570	\$228
Per Capita Expenditures:	\$129	\$558	\$237
Operating Income (loss):	-\$13.756	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	720.39%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$518.101	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$927	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Woodstock City		
Unit Code:	063/115/30	County:	MCHENRY
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,952,800		
Equalized Assessed Valuation:	\$547,043,487		
Population:	24,770		
Employees:			
Full Time:			135
Part Time:			30
Salaries Paid:			\$10,085,010

Blended Component Units

Number Submitted = 1
Woodstock Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$6,106,218	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$247	\$566	\$402
Revenue Collected During FY 12:	\$17,414,345	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$16,028,485	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$703	\$772	\$584
Per Capita Expenditures:	\$647	\$749	\$586
Revenues over (under) Expenditures:	\$1,385,860	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	47.68%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$7,642,793	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$309	\$576	\$408

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,645,422	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$4,617,950	\$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:	\$26,031,961	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,051	\$1,349	\$648
General Obligation Debt over EAV:	0.79%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$39,144,221	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$1,580	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,803,375	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$4,808,320	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$194	\$460	\$317
Per Capita Expenditures:	\$194	\$423	\$299
Operating Income (loss):	-\$4,945	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	800.23%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$38,477,661	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$1,553	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Worden Village**

Unit Code: **057/135/32** County: **MADISON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,439,676**

Equalized Assessed Valuation: **\$13,393,895**

Population: **1,044**

Employees:

Full Time: **4**

Part Time: **3**

Salaries Paid: **\$165,091**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$188,801	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$181	\$566	\$402
Revenue Collected During FY 12:	\$492,441	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$466,151	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$472	\$772	\$584
Per Capita Expenditures:	\$447	\$749	\$586
Revenues over (under) Expenditures:	\$26,290	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	46.46%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$216,566	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$207	\$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:	\$61,710	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$154,856	\$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:	\$1,057,683	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,013	\$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:	\$708,614	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$679	\$1,513	\$1,164
Revenue Collected During FY 12:	\$374,309	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$288,991	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$359	\$460	\$317
Per Capita Expenditures:	\$277	\$423	\$299
Operating Income (loss):	\$85,318	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	274.73%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$793,932	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$760	\$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:	\$9,249,957	\$8,808,233	\$2,603,619
Per Capita Debt:	\$857	\$1,349	\$648
General Obligation Debt over EAV:	0.79%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,437,981	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$319	\$1,513	\$1,164
Revenue Collected During FY 12:	\$2,538,803	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$2,069,382	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$235	\$460	\$317
Per Capita Expenditures:	\$192	\$423	\$299
Operating Income (loss):	\$469,421	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	188.22%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$3,894,892	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$361	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Wyagnet Village**

Unit Code: **006/120/32** County: **BUREAU**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$988,896**

Equalized Assessed Valuation: **\$7,536,320**

Population: **1,028**

Employees:

 Full Time: **3**

 Part Time: **9**

 Salaries Paid: **\$121,729**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$292,515	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$285	\$566	\$402
Revenue Collected During FY 12:	\$405,161	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$394,414	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$394	\$772	\$584
Per Capita Expenditures:	\$384	\$749	\$586
Revenues over (under) Expenditures:	\$10,747	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	70.81%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$279,301	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$272	\$576	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$48,842	\$8,929	\$
Total Unreserved Funds:	\$230,459	\$40,423	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$686,367	\$8,808,233	\$2,603,619
Per Capita Debt:	\$668	\$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:	\$899.673	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$875	\$1,513	\$1,164
Revenue Collected During FY 12:	\$285.924	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$232.868	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$278	\$460	\$317
Per Capita Expenditures:	\$227	\$423	\$299
Operating Income (loss):	\$53.056	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	420.26%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$978.653	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$952	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,181,788	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	\$830	\$566	\$402
Revenue Collected During FY 12:	\$651,482	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$657,195	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$458	\$772	\$584
Per Capita Expenditures:	\$462	\$749	\$586
Revenues over (under) Expenditures:	-\$5,713	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	180.85%	86.00%	68.44%
Ending Fund Balance for FY 12:	\$1,188,515	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	\$835	\$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:	\$13,364	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	\$1,175,151	\$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:	\$2,608,029	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,831	\$1,349	\$648
General Obligation Debt over EAV:	0.00%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$4,828,956	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$3.391	\$1,513	\$1,164
Revenue Collected During FY 12:	\$929,521	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$678,539	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$653	\$460	\$317
Per Capita Expenditures:	\$477	\$423	\$299
Operating Income (loss):	\$250,982	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	746.82%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$5,067,498	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$3.559	\$1,565	\$1,177



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Xenia Village**

Unit Code: 013/035/32 County: CLAY

Fiscal Year End: 4/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$800,810

Equalized Assessed Valuation: \$1,882,364

Population: 391

Employees:

 Full Time: 3

 Part Time: 6

 Salaries Paid: \$149,045

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$742,259	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$1,898	\$728	\$463
Revenue Collected During FY 12:	\$258,262	\$260,934	\$107,898
Expenditures During FY 12:	\$269,806	\$254,752	\$102,905
Per Capita Revenue:	\$661	\$601	\$276
Per Capita Expenditures:	\$690	\$624	\$279
Revenues over (under) Expenditures:	-\$11,544	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	273.25%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$737,232	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$1,886	\$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:	\$720	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$736,512	\$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:	\$207,247	\$426,494	\$42,600
Per Capita Debt:	\$530	\$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:	\$597,306	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1.528	\$2,029	\$834
Revenue Collected During FY 12:	\$149,334	\$233,937	\$85,629
Expenditures During FY 12:	\$200,321	\$223,379	\$95,182
Per Capita Revenue:	\$382	\$570	\$228
Per Capita Expenditures:	\$512	\$558	\$237
Operating Income (loss):	-\$50,987	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	281.99%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$564,883	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1.445	\$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:	\$232,086	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$2,699	\$728	\$463
Revenue Collected During FY 12:	\$46,411	\$260,934	\$107,898
Expenditures During FY 12:	\$30,318	\$254,752	\$102,905
Per Capita Revenue:	\$540	\$601	\$276
Per Capita Expenditures:	\$353	\$624	\$279
Revenues over (under) Expenditures:	\$16,093	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	818.59%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$248,179	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$2,886	\$799	\$457

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,891	\$
Total Unreserved Funds:	\$248,179	\$27,774	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Yates City Village

Unit Code: 048/075/32 County: KNOX

Fiscal Year End: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$892,550

Equalized Assessed Valuation: \$7,438,859

Population: 685

Employees:

 Full Time: 2

 Part Time: 21

 Salaries Paid: \$103,858

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$338,088	\$286,925	\$162,177
Per Capita Beginning Fund Balance:	\$494	\$728	\$463
Revenue Collected During FY 12:	\$195,675	\$260,934	\$107,898
Expenditures During FY 12:	\$170,183	\$254,752	\$102,905
Per Capita Revenue:	\$286	\$601	\$276
Per Capita Expenditures:	\$248	\$624	\$279
Revenues over (under) Expenditures:	\$25,492	\$6,182	\$3,974
Ratio of Fund Balance to Expenditures:	210.85%	261.66%	153.60%
Ending Fund Balance for FY 12:	\$358,838	\$313,602	\$160,836
Per Capita Ending Fund Balance:	\$524	\$799	\$457

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$134,643	\$86,057	\$19,431
Total Unrestricted Net Assets:	\$224,195	\$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:	\$92,000	\$426,494	\$42,600
Per Capita Debt:	\$134	\$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:	\$918,679	\$773,613	\$372,212
Per Capita Beginning Retained Earnings for FY 12:	\$1,341	\$2,029	\$834
Revenue Collected During FY 12:	\$266,787	\$233,937	\$85,629
Expenditures During FY 12:	\$272,777	\$223,379	\$95,182
Per Capita Revenue:	\$389	\$570	\$228
Per Capita Expenditures:	\$398	\$558	\$237
Operating Income (loss):	-\$5,990	\$10,558	\$
Ratio of Retained Earnings to Expenditures:	336.33%	416.82%	346.43%
Ending Retained Earnings for FY 12:	\$917,431	\$807,542	\$388,649
Per Capita Ending Retained Earnings:	\$1,339	\$2,116	\$901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Zeigler City**

Unit Code: **028/075/30** County: **FRANKLIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,121,005**

Equalized Assessed Valuation: **\$6,238,720**

Population: **1,801**

Employees:

Full Time: **15**

Part Time: **16**

Salaries Paid: **\$516,940**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$282,262	\$3,276,331	\$1,634,929
Per Capita Beginning Fund Balance:	-\$157	\$566	\$402
Revenue Collected During FY 12:	\$1,010,612	\$5,478,399	\$2,605,391
Expenditures During FY 12:	\$1,394,411	\$5,272,104	\$2,600,292
Per Capita Revenue:	\$561	\$772	\$584
Per Capita Expenditures:	\$774	\$749	\$586
Revenues over (under) Expenditures:	-\$383,799	\$206,296	\$49,738
Ratio of Fund Balance to Expenditures:	-27.21%	86.00%	68.44%
Ending Fund Balance for FY 12:	-\$379,472	\$3,416,236	\$1,586,837
Per Capita Ending Fund Balance:	-\$211	\$576	\$408

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,608,413	\$520,000
Total Unrestricted Net Assets:	-\$379,472	\$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:	\$624,171	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$347	\$1,513	\$1,164
Revenue Collected During FY 12:	\$432,208	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$370,611	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$240	\$460	\$317
Per Capita Expenditures:	\$206	\$423	\$299
Operating Income (loss):	\$61,597	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	185.04%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$685,768	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$381	\$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:	\$34,324,801	\$8,808,233	\$2,603,619
Per Capita Debt:	\$1,406	\$1,349	\$648
General Obligation Debt over EAV:	9.16%	2.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$11,686,259	\$9,363,734	\$3,425,028
Per Capita Beginning Retained Earnings for FY 12:	\$479	\$1,513	\$1,164
Revenue Collected During FY 12:	\$4,717,111	\$2,659,474	\$1,160,568
Expenditures During FY 12:	\$5,185,657	\$2,502,954	\$1,064,047
Per Capita Revenue:	\$193	\$460	\$317
Per Capita Expenditures:	\$212	\$423	\$299
Operating Income (loss):	-\$468,546	\$156,519	\$36,156
Ratio of Retained Earnings to Expenditures:	120.60%	433.89%	340.49%
Ending Retained Earnings for FY 12:	\$6,253,713	\$9,584,214	\$3,612,069
Per Capita Ending Retained Earnings:	\$256	\$1,565	\$1,177