



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name</b>	Palatine Village	
<b>Unit Code:</b>	016/430/32	<b>County:</b> COOK
<b>Fiscal Year End:</b>	12/31/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$94,916,073	
<b>Equalized Assessed Valuation:</b>	\$1,438,611,551	
<b>Population:</b>	65,920	
<b>Employees:</b>		
<b>Full Time:</b>	346	
<b>Part Time:</b>	30	
<b>Salaries Paid:</b>	\$22,501,907	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$11,210,886</b>	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	<b>\$170</b>	\$345	\$293
Revenue Collected During FY 04:	<b>\$44,612,910</b>	\$39,242,501	\$28,722,204
Expenditures During FY 04:	<b>\$47,273,054</b>	\$38,033,849	\$28,246,468
Per Capita Revenue:	<b>\$677</b>	\$751	\$707
Per Capita Expenditures:	<b>\$717</b>	\$741	\$699
Revenues over (under) Expenditures:	<b>-\$2,660,144</b>	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	<b>48.39%</b>	51.08%	43.48%
Ending Fund Balance for FY 04:	<b>\$22,876,883</b>	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	<b>\$347</b>	\$363	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$14,477,732</b>	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	<b>\$988,732</b>	\$5,893,405	\$8,893,874



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$99,011,300</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$1,502</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>5.53%</b>	69.12%	2.95%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$43,398,592</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$658</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$12,353,777</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$13,053,489</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$187</b>	\$261	\$202
Per Capita Expenditures:	<b>\$198</b>	\$239	\$201
Operating Income (loss):	<b>-\$699,712</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>321.80%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$42,006,085</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$637</b>	\$1,069	\$906



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Palestine Village	
<b>Unit Code:</b>	017/025/32	<b>County:</b> CRAWFORD
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$820,679	
<b>Equalized Assessed Valuation:</b>	\$6,960,715	
<b>Population:</b>	1,650	
<b>Employees:</b>		
<b>Full Time:</b>		4
<b>Part Time:</b>		4
<b>Salaries Paid:</b>		\$202,489

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$285,328</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$173</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$369,853</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$416,269</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$224</b>	\$593	\$456
Per Capita Expenditures:	<b>\$252</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$46,416</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>60.60%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$252,246</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$153</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$252,246</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$560,530</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$340</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$84,576</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$93,601</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$51</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$57</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$9,025</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>574.96%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$538,171</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$326</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Palmer Village		
<b>Unit Code:</b>	011/050/32	<b>County:</b>	CHRISTIAN
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$214,987		
<b>Equalized Assessed Valuation:</b>	\$1,368,252		
<b>Population:</b>	248		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$19,580		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$44,855	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$181	\$536	\$353
Revenue Collected During FY 04:	\$45,804	\$200,216	\$101,726
Expenditures During FY 04:	\$50,860	\$193,518	\$99,533
Per Capita Revenue:	\$185	\$431	\$233
Per Capita Expenditures:	\$205	\$425	\$232
Revenues over (under) Expenditures:	-\$5,056	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	78.25%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$39,799	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$160	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$39,799	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$63,420</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$256</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$29,329</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$33,322</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$118</b>	\$393	\$158
Per Capita Expenditures:	<b>\$134</b>	\$413	\$180
Operating Income (loss):	<b>-\$3,993</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>178.34%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$59,427</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$240</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Palmyra Village		
<b>Unit Code:</b>	056/090/32	<b>County:</b>	MACOUPIN
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$270,000		
<b>Equalized Assessed Valuation:</b>	\$3,474,256		
<b>Population:</b>	805		
<b>Employees:</b>			
<b>Full Time:</b>			4
<b>Part Time:</b>			24
<b>Salaries Paid:</b>			\$151,035

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$546,696	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$679	\$536	\$353
Revenue Collected During FY 04:	\$367,130	\$200,216	\$101,726
Expenditures During FY 04:	\$282,112	\$193,518	\$99,533
Per Capita Revenue:	\$456	\$431	\$233
Per Capita Expenditures:	\$350	\$425	\$232
Revenues over (under) Expenditures:	\$85,018	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	227.42%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$641,587	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$797	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$76,799	\$22,656	\$
Total Unreserved Funds:	\$564,788	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$684,733</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$851</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$85,159</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$106</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$337,875</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$416,622</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$420</b>	\$393	\$158
Per Capita Expenditures:	<b>\$518</b>	\$413	\$180
Operating Income (loss):	<b>-\$78,747</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>-41.71%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>-\$173,779</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>-\$216</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Palos Heights City	
<b>Unit Code:</b>	016/435/30	<b>County:</b> COOK
<b>Fiscal Year End:</b>	12/31/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$18,993,902	
<b>Equalized Assessed Valuation:</b>	\$333,201,943	
<b>Population:</b>	12,000	
<b>Employees:</b>		
<b>Full Time:</b>		64
<b>Part Time:</b>		164
<b>Salaries Paid:</b>		\$4,249,444

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,503,129</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$125</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$8,117,928</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$7,983,030</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$676</b>	\$593	\$456
Per Capita Expenditures:	<b>\$665</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$134,898</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>21.79%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,739,696</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$145</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$892,465</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$3,918,979</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$3,876,391</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$323</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.40%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$5,935,895</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$495</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$3,529,012</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$3,442,013</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$294</b>	\$369	\$240
Per Capita Expenditures:	<b>\$287</b>	\$348	\$239
Operating Income (loss):	<b>\$86,999</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>175.01%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$6,023,729</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$502</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Palos Hills City	
<b>Unit Code:</b>	016/440/30	<b>County:</b> COOK
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$8,762,987	
<b>Equalized Assessed Valuation:</b>	\$317,392,410	
<b>Population:</b>	17,665	
<b>Employees:</b>		
<b>Full Time:</b>	74	
<b>Part Time:</b>	100	
<b>Salaries Paid:</b>	\$4,805,494	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$3,180,999</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$180</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$6,543,000</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$11,562,787</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$370</b>	\$593	\$456
Per Capita Expenditures:	<b>\$655</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$5,019,787</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>22.14%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$2,560,233</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$145</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$917,253</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$329,129</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$7,278,796</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$412</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$5,446,092</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$308</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$3,504,707</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$3,703,868</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$198</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$210</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$199,161</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>137.43%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$5,090,337</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$288</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Palos Park Village		
<b>Unit Code:</b>	016/445/32	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,807,388		
<b>Equalized Assessed Valuation:</b>	\$166,141,814		
<b>Population:</b>	4,689		
<b>Employees:</b>			
<b>Full Time:</b>	26		
<b>Part Time:</b>	36		
<b>Salaries Paid:</b>	\$1,600,924		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,442,786</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$308</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$3,503,598</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$3,555,497</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$747</b>	\$593	\$456
Per Capita Expenditures:	<b>\$758</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$51,899</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>43.05%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,530,538</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$326</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$56,087</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$1,474,451</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$3,051,154</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$651</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$2,377,159</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$507</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,236,760</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,519,568</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$264</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$324</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$282,808</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>-236.60%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>-\$3,595,335</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>-\$767</b>	<b>\$939</b>	<b>\$612</b>





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,038,213</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$185</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.00%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,449,676</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$436</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$1,217,785</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$1,342,695</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$217</b>	\$369	\$240
Per Capita Expenditures:	<b>\$239</b>	\$348	\$239
Operating Income (loss):	<b>-\$124,910</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>174.06%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$2,337,131</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$416</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Panama Village		
<b>Unit Code:</b>	068/067/32	<b>County:</b>	MONTGOME
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$184,440		
<b>Equalized Assessed Valuation:</b>	\$1,173,940		
<b>Population:</b>	340		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$24,813		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$48,108	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$141	\$536	\$353
Revenue Collected During FY 04:	\$57,323	\$200,216	\$101,726
Expenditures During FY 04:	\$83,199	\$193,518	\$99,533
Per Capita Revenue:	\$169	\$431	\$233
Per Capita Expenditures:	\$245	\$425	\$232
Revenues over (under) Expenditures:	-\$25,876	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	71.19%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$59,232	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$174	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$30,000	\$22,656	\$
Total Unreserved Funds:	\$29,232	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$249,746</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$735</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$252,172</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$742</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$89,818</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$99,595</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$264</b>	\$393	\$158
Per Capita Expenditures:	<b>\$293</b>	\$413	\$180
Operating Income (loss):	<b>-\$9,777</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>392.89%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$391,302</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$1,151</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Panola Village		
<b>Unit Code:</b>	102/055/32	<b>County:</b>	WOODFORD
<b>Fiscal Year End:</b>	3/31/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$2,700		
<b>Equalized Assessed Valuation:</b>	\$563,280		
<b>Population:</b>	33		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,302</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$39</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$3,673</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$2,688</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$111</b>	\$431	\$233
Per Capita Expenditures:	<b>\$81</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$985</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>85.08%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$2,287</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$69</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$20,219</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Papineau Village		
<b>Unit Code:</b>	038/090/32	<b>County:</b>	IROQUOIS
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$72,398		
<b>Equalized Assessed Valuation:</b>	\$6,124,200		
<b>Population:</b>	200		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$2,875		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$49,104	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$246	\$536	\$353
Revenue Collected During FY 04:	\$34,147	\$200,216	\$101,726
Expenditures During FY 04:	\$51,927	\$193,518	\$99,533
Per Capita Revenue:	\$171	\$431	\$233
Per Capita Expenditures:	\$260	\$425	\$232
Revenues over (under) Expenditures:	-\$17,780	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	60.32%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$31,324	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$157	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$49,104	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$8,340</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$42</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,664,840</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$183</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.79%</b>	1.55%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$11,408,913</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,257</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$2,636,112</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$2,761,929</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$290</b>	\$369	\$240
Per Capita Expenditures:	<b>\$304</b>	\$348	\$239
Operating Income (loss):	<b>-\$125,817</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>411.60%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$11,368,101</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$1,252</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Park City City		
<b>Unit Code:</b>	049/150/30	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$9,971,000		
<b>Equalized Assessed Valuation:</b>	\$45,498,262		
<b>Population:</b>	6,600		
<b>Employees:</b>			
<b>Full Time:</b>	23		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$720,985		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$376,515</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$57</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$2,037,607</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$1,967,928</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$309</b>	\$593	\$456
Per Capita Expenditures:	<b>\$298</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$69,679</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>22.67%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$446,194</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$68</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$446,195</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$5,892,996	\$1,405,821
Per Capita Debt:	\$	\$967	\$458
General Obligation Debt over EAV:	<b>0.00%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$421,573</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$64</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$726,847</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$854,724</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$110</b>	\$369	\$240
Per Capita Expenditures:	<b>\$130</b>	\$348	\$239
Operating Income (loss):	<b>-\$127,877</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>34.36%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$293,696</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$44</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Park Forest Village	
<b>Unit Code:</b>	016/450/32	<b>County:</b> COOK
<b>Fiscal Year End:</b>	6/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$30,879,494	
<b>Equalized Assessed Valuation:</b>	\$172,466,140	
<b>Population:</b>	23,462	
<b>Employees:</b>		
<b>Full Time:</b>		170
<b>Part Time:</b>		221
<b>Salaries Paid:</b>		\$10,255,152

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 04:	<b>\$7,640,557</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$326</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$18,882,893</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$17,650,833</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$805</b>	\$593	\$456
Per Capita Expenditures:	<b>\$752</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$1,232,060</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>42.85%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$7,562,719</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$322</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,376,026</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>-\$3,313,635</b>	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$16,124,300</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$687</b>	\$967	\$458
General Obligation Debt over EAV:	<b>9.16%</b>	1.55%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$12,452,906</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$531</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$7,182,622</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$7,178,300</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$306</b>	\$369	\$240
Per Capita Expenditures:	<b>\$306</b>	\$348	\$239
Operating Income (loss):	<b>\$4,322</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>180.39%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$12,949,107</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$552</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name</b>	Park Ridge City	
<b>Unit Code:</b>	016/455/30	<b>County:</b> COOK
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$40,125,900	
<b>Equalized Assessed Valuation:</b>	\$1,222,627,006	
<b>Population:</b>	37,775	
<b>Employees:</b>		
<b>Full Time:</b>		242
<b>Part Time:</b>		127
<b>Salaries Paid:</b>		\$16,012,611

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$12,596,959</b>	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	<b>\$333</b>	\$345	\$293
Revenue Collected During FY 04:	<b>\$29,889,195</b>	\$39,242,501	\$28,722,204
Expenditures During FY 04:	<b>\$31,626,745</b>	\$38,033,849	\$28,246,468
Per Capita Revenue:	<b>\$791</b>	\$751	\$707
Per Capita Expenditures:	<b>\$837</b>	\$741	\$699
Revenues over (under) Expenditures:	<b>-\$1,737,550</b>	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	<b>36.96%</b>	51.08%	43.48%
Ending Fund Balance for FY 04:	<b>\$11,690,609</b>	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	<b>\$309</b>	\$363	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,466,737</b>	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	<b>\$20,335,918</b>	\$5,893,405	\$8,893,874



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$12,735,000</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$337</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>0.69%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$14,040,201</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$372</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$5,359,796</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$4,115,530</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$142</b>	\$261	\$202
Per Capita Expenditures:	<b>\$109</b>	\$239	\$201
Operating Income (loss):	<b>\$1,244,266</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>351.19%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$14,453,267</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$383</b>	\$1,069	\$906



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Parkersburg Village		
<b>Unit Code:</b>	080/030/32	<b>County:</b>	RICHLAND
<b>Fiscal Year End:</b>	5/31/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$136,715		
<b>Equalized Assessed Valuation:</b>	\$576,194		
<b>Population:</b>	250		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$12,555		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$42,913</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$172</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$35,964</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$35,957</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$144</b>	\$431	\$233
Per Capita Expenditures:	<b>\$144</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$7</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>114.31%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$41,103</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$164</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$41,103</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$335,146</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$1,341</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$195,183</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$781</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$74,756</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$103,761</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$299</b>	\$393	\$158
Per Capita Expenditures:	<b>\$415</b>	\$413	\$180
Operating Income (loss):	<b>-\$29,005</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>197.51%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$204,935</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$820</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Patoka Village		
<b>Unit Code:</b>	058/050/32	<b>County:</b>	MARION
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$574,925		
<b>Equalized Assessed Valuation:</b>	\$3,067,195		
<b>Population:</b>	633		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$114,883		

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 04:	\$45,647	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$72	\$536	\$353
Revenue Collected During FY 04:	\$231,733	\$200,216	\$101,726
Expenditures During FY 04:	\$228,395	\$193,518	\$99,533
Per Capita Revenue:	\$366	\$431	\$233
Per Capita Expenditures:	\$361	\$425	\$232
Revenues over (under) Expenditures:	\$3,338	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	21.45%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$48,985	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$77	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$49,776	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$426,517</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$674</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$29,300</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$46</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$173,084</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$201,579</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$273</b>	\$393	\$158
Per Capita Expenditures:	<b>\$318</b>	\$413	\$180
Operating Income (loss):	<b>-\$28,495</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>-15.16%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>-\$30,558</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>-\$48</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Patterson Village	
<b>Unit Code:</b>	031/050/32	<b>County:</b> GREENE
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$78,571	
<b>Equalized Assessed Valuation:</b>	\$377,989	
<b>Population:</b>	129	
<b>Employees:</b>		
<b>Full Time:</b>		
<b>Part Time:</b>	3	
<b>Salaries Paid:</b>	\$10,624	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$15,913</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$123</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$18,208</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$18,489</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$141</b>	\$431	\$233
Per Capita Expenditures:	<b>\$143</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$281</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>84.55%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$15,632</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$121</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$15,632</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$86,525</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$671</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$37,923</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$294</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$44,901</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$54,673</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$348</b>	\$393	\$158
Per Capita Expenditures:	<b>\$424</b>	\$413	\$180
Operating Income (loss):	<b>-\$9,772</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>-88.15%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>-\$48,193</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>-\$374</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Paw Paw Village		
<b>Unit Code:</b>	052/050/32	<b>County:</b>	LEE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,534,400		
<b>Equalized Assessed Valuation:</b>	\$9,538,694		
<b>Population:</b>	791		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$103,984		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$339,319	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$429	\$536	\$353
Revenue Collected During FY 04:	\$287,965	\$200,216	\$101,726
Expenditures During FY 04:	\$302,974	\$193,518	\$99,533
Per Capita Revenue:	\$364	\$431	\$233
Per Capita Expenditures:	\$383	\$425	\$232
Revenues over (under) Expenditures:	-\$15,009	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	107.04%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$324,310	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$410	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$34,457	\$22,656	\$
Total Unreserved Funds:	\$289,853	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$11,975</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$15</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$22,917</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$29</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$154,230</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$144,762</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$195</b>	\$393	\$158
Per Capita Expenditures:	<b>\$183</b>	\$413	\$180
Operating Income (loss):	<b>\$9,468</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>8.95%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$12,958</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$16</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Pawnee Village		
<b>Unit Code:</b>	083/085/32	<b>County:</b>	SANGAMON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,191,000		
<b>Equalized Assessed Valuation:</b>	\$24,955,255		
<b>Population:</b>	2,647		
<b>Employees:</b>			
<b>Full Time:</b>	18		
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$670,722		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$491,333</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$186</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$741,101</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$866,464</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$280</b>	\$593	\$456
Per Capita Expenditures:	<b>\$327</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$125,363</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>58.80%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$509,503</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$192</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$50</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$509,453</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$5,892,996	\$1,405,821
Per Capita Debt:	\$	\$967	\$458
General Obligation Debt over EAV:	<b>0.00%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$3,593,153</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,357</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$1,594,486</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$1,481,169</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$602</b>	\$369	\$240
Per Capita Expenditures:	<b>\$560</b>	\$348	\$239
Operating Income (loss):	<b>\$113,317</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>236.74%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$3,506,470</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$1,325</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Paxton City	
<b>Unit Code:</b>	027/035/30	<b>County:</b> FORD
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$6,574,365	
<b>Equalized Assessed Valuation:</b>	\$37,976,910	
<b>Population:</b>	4,525	
<b>Employees:</b>		
<b>Full Time:</b>	21	
<b>Part Time:</b>	38	
<b>Salaries Paid:</b>	\$845,359	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$2,038,454</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$450</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$1,710,295</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$1,985,213</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$378</b>	\$593	\$456
Per Capita Expenditures:	<b>\$439</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$274,918</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>90.29%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,792,359</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$396</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$1,792,359</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$2,840,000</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$628</b>	\$967	\$458
General Obligation Debt over EAV:	<b>7.48%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,027,950</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$448</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$840,763</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$899,009</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$186</b>	\$369	\$240
Per Capita Expenditures:	<b>\$199</b>	\$348	\$239
Operating Income (loss):	<b>-\$58,246</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>440.71%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$3,962,018</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$876</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Payson Village		
<b>Unit Code:</b>	001/060/32	<b>County:</b>	ADAMS
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$172,100		
<b>Equalized Assessed Valuation:</b>	\$6,087,238		
<b>Population:</b>	950		
<b>Employees:</b>			
<b>Full Time:</b>			2
<b>Part Time:</b>			4
<b>Salaries Paid:</b>			\$89,672

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$229,509</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$242</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$154,329</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$112,807</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$162</b>	\$431	\$233
Per Capita Expenditures:	<b>\$119</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$41,522</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>240.26%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$271,031</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$285</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$271,031</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$520,090</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$547</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$112,219</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$83,524</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$118</b>	\$393	\$158
Per Capita Expenditures:	<b>\$88</b>	\$413	\$180
Operating Income (loss):	<b>\$28,695</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>657.04%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$548,785</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$578</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Pearl Village		
<b>Unit Code:</b>	075/070/32	<b>County:</b>	PIKE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$11,050		
<b>Equalized Assessed Valuation:</b>	\$269,971		
<b>Population:</b>	177		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$15,621		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$62,519</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$353</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$32,555</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$28,668</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$184</b>	\$431	\$233
Per Capita Expenditures:	<b>\$162</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$3,887</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>231.64%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$66,406</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$375</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$66,406</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$120,450</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$681</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$122,585</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$693</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$29,940</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$23,552</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$169</b>	\$393	\$158
Per Capita Expenditures:	<b>\$133</b>	\$413	\$180
Operating Income (loss):	<b>\$6,388</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>-499.27%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>-\$117,587</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>-\$664</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Pearl City Village		
<b>Unit Code:</b>	089/045/32	<b>County:</b>	STEPHENSON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$850,591		
<b>Equalized Assessed Valuation:</b>	\$5,256,695		
<b>Population:</b>	700		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$76,425		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$769,248</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$1,099</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$547,646</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$297,412</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$782</b>	\$431	\$233
Per Capita Expenditures:	<b>\$425</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$250,234</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>259.06%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$770,485</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$1,101</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$46,225</b>	\$21,661	\$
Total Unrestricted Net Assets:	<b>\$482,895</b>	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$312,040</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$446</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$407,418</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$582</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$123,955</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$172,829</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$177</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$247</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$48,874</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>822.74%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$1,421,940</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$2,031</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Pecatonica Village		
<b>Unit Code:</b>	101/030/32	<b>County:</b>	WINNEBAGO
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,430,103		
<b>Equalized Assessed Valuation:</b>	\$26,108,171		
<b>Population:</b>	1,997		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$164,683		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$825,088</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$413</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$731,050</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$856,377</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$366</b>	\$593	\$456
Per Capita Expenditures:	<b>\$429</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$125,327</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>95.14%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$814,761</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$408</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$1,458</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$813,303</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,582,040</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$792</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.00%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,640,831</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$822</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$882,969</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$695,866</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$442</b>	\$369	\$240
Per Capita Expenditures:	<b>\$348</b>	\$348	\$239
Operating Income (loss):	<b>\$187,103</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>262.68%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$1,827,934</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$915</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name</b>	Pekin City		
<b>Unit Code:</b>	090/070/30	<b>County:</b>	TAZEWELL
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$37,071,169		
<b>Equalized Assessed Valuation:</b>	\$355,587,074		
<b>Population:</b>	33,900		
<b>Employees:</b>			
<b>Full Time:</b>	181		
<b>Part Time:</b>	97		
<b>Salaries Paid:</b>	\$9,741,753		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$14,815,839</b>	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	<b>\$437</b>	\$345	\$293
Revenue Collected During FY 04:	<b>\$20,300,277</b>	\$39,242,501	\$28,722,204
Expenditures During FY 04:	<b>\$20,427,391</b>	\$38,033,849	\$28,246,468
Per Capita Revenue:	<b>\$599</b>	\$751	\$707
Per Capita Expenditures:	<b>\$603</b>	\$741	\$699
Revenues over (under) Expenditures:	<b>-\$127,114</b>	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	<b>72.45%</b>	51.08%	43.48%
Ending Fund Balance for FY 04:	<b>\$14,799,649</b>	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	<b>\$437</b>	\$363	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,618,643</b>	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	<b>\$10,691,648</b>	\$5,893,405	\$8,893,874



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$2,655,000</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$78</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>0.66%</b>	69.12%	2.95%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$560,091</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$17</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$3,790,310</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$3,651,842</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$112</b>	\$261	\$202
Per Capita Expenditures:	<b>\$108</b>	\$239	\$201
Operating Income (loss):	<b>\$138,468</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>462.72%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$16,897,860</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$498</b>	\$1,069	\$906



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name</b>	Peoria City	
<b>Unit Code:</b>	072/065/30	<b>County:</b> PEORIA
<b>Fiscal Year End:</b>	12/31/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$119,578,843	
<b>Equalized Assessed Valuation:</b>	\$1,536,607,174	
<b>Population:</b>	118,135	
<b>Employees:</b>		
<b>Full Time:</b>		861
<b>Part Time:</b>		77
<b>Salaries Paid:</b>		\$53,148,723

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$30,419,988</b>	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	<b>\$258</b>	\$345	\$293
Revenue Collected During FY 04:	<b>\$121,692,520</b>	\$39,242,501	\$28,722,204
Expenditures During FY 04:	<b>\$106,832,506</b>	\$38,033,849	\$28,246,468
Per Capita Revenue:	<b>\$1,030</b>	\$751	\$707
Per Capita Expenditures:	<b>\$904</b>	\$741	\$699
Revenues over (under) Expenditures:	<b>\$14,860,014</b>	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	<b>31.56%</b>	51.08%	43.48%
Ending Fund Balance for FY 04:	<b>\$33,720,153</b>	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	<b>\$285</b>	\$363	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$44,694,262</b>	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	<b>-\$72,389,704</b>	\$5,893,405	\$8,893,874



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$128,082,248</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$1,084</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>7.02%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	\$	\$882	\$652
Revenue Collected During FY 04:	\$	\$14,227,267	\$8,439,706
Expenditures During FY 04:	\$	\$12,961,081	\$7,819,586
Per Capita Revenue:	\$	\$261	\$202
Per Capita Expenditures:	\$	\$239	\$201
Operating Income (loss):	\$	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	\$	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	\$	\$1,069	\$906



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Peoria Heights Village		
<b>Unit Code:</b>	072/070/32	<b>County:</b>	PEORIA
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,323,125		
<b>Equalized Assessed Valuation:</b>	\$75,109,432		
<b>Population:</b>	6,635		
<b>Employees:</b>			
<b>Full Time:</b>	34		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$993,099		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,903,020</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$287</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$2,926,009</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$2,558,686</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$441</b>	\$593	\$456
Per Capita Expenditures:	<b>\$386</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$367,323</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>88.73%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$2,270,343</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$342</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$2,270,343</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,140,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$172</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>1.52%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$3,261,810</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$492</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$787,280</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$638,836</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$119</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$96</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$148,444</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>533.82%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$3,410,254</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$514</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Peotone Village		
<b>Unit Code:</b>	099/095/32	<b>County:</b>	WILL
<b>Fiscal Year End:</b>	3/31/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,711,415		
<b>Equalized Assessed Valuation:</b>	\$67,230,164		
<b>Population:</b>	3,385		
<b>Employees:</b>			
<b>Full Time:</b>	27		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$885,462		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$916,854</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$271</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$1,967,165</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$1,716,229</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$581</b>	\$593	\$456
Per Capita Expenditures:	<b>\$507</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$250,936</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>74.51%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,278,801</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$378</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$72,418</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$1,206,383</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$3,419,475</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,010</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>4.60%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$3,584,060</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,059</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,122,281</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,004,420</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$332</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$297</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$117,861</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>371.46%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$3,730,992</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,102</b>	<b>\$939</b>	<b>\$612</b>





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$142,025</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$151</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$278,972</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$296</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$122,030</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$95,467</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$130</b>	\$393	\$158
Per Capita Expenditures:	<b>\$101</b>	\$413	\$180
Operating Income (loss):	<b>\$26,563</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>320.09%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$305,585</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$324</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Perry Village		
<b>Unit Code:</b>	075/075/32	<b>County:</b>	PIKE
<b>Fiscal Year End:</b>	3/31/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$339,000		
<b>Equalized Assessed Valuation:</b>	\$1,341,969		
<b>Population:</b>	437		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$38,607		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$237,261</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$543</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$88,248</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$69,581</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$202</b>	\$431	\$233
Per Capita Expenditures:	<b>\$159</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$18,667</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>367.81%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$255,928</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$586</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$3,111</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$252,817</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$486,278</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,113</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$57,934</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$73,658</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$133</b>	\$393	\$158
Per Capita Expenditures:	<b>\$169</b>	\$413	\$180
Operating Income (loss):	<b>-\$15,724</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>638.84%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$470,554</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$1,077</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Peru City		
<b>Unit Code:</b>	050/085/30	<b>County:</b>	LASALLE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$36,190,050		
<b>Equalized Assessed Valuation:</b>	\$205,118,851		
<b>Population:</b>	9,835		
<b>Employees:</b>			
<b>Full Time:</b>	76		
<b>Part Time:</b>	65		
<b>Salaries Paid:</b>	\$4,171,885		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$4,184,633</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$425</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$7,961,870</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$7,888,432</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$810</b>	\$593	\$456
Per Capita Expenditures:	<b>\$802</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$73,438</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>49.18%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$3,879,924</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$395</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$263,942</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$3,615,982</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$28,653,087</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$2,913</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>3.38%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$48,261,284</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$4,907</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$16,941,282</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$14,663,965</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$1,723</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$1,491</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$2,277,317</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>352.53%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$51,694,177</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$5,256</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Pesotum Village**

Unit Code: **010/070/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$525,631**

Equalized Assessed Valuation: **\$5,412,132**

Population: **559**

Employees:

Full Time: **1**

Part Time: **5**

Salaries Paid: **\$53,246**

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$353,043</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$632</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$125,195</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$127,992</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$224</b>	\$431	\$233
Per Capita Expenditures:	<b>\$229</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$2,797</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>278.65%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$356,646</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$638</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$356,646</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$273,711</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$490</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$41,048</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$47,699</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$73</b>	\$393	\$158
Per Capita Expenditures:	<b>\$85</b>	\$413	\$180
Operating Income (loss):	<b>-\$6,651</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>546.47%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$260,660</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$466</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Petersburg City		
<b>Unit Code:</b>	065/025/30	<b>County:</b>	MENARD
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,144,129		
<b>Equalized Assessed Valuation:</b>	\$22,793,282		
<b>Population:</b>	2,269		
<b>Employees:</b>			
<b>Full Time:</b>			16
<b>Part Time:</b>			8
<b>Salaries Paid:</b>			\$635,709

Blended Component Units
Number Submitted = 1
E.L. Masters Home

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,013,135</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$447</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$776,373</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$867,870</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$342</b>	\$593	\$456
Per Capita Expenditures:	<b>\$382</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$91,497</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>106.20%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$921,638</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$406</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$35,000</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$886,638</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$570,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$251</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$4,995,870</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,202</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,037,818</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,274,353</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$457</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$562</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$236,535</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>368.91%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$4,701,249</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$2,072</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Phillipstown Village		
<b>Unit Code:</b>	097/045/32	<b>County:</b>	WHITE
<b>Fiscal Year End:</b>	6/30/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$3,500		
<b>Equalized Assessed Valuation:</b>	\$		
<b>Population:</b>	48		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$22,873	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$477	\$536	\$353
Revenue Collected During FY 04:	\$2,795	\$200,216	\$101,726
Expenditures During FY 04:	\$3,838	\$193,518	\$99,533
Per Capita Revenue:	\$58	\$431	\$233
Per Capita Expenditures:	\$80	\$425	\$232
Revenues over (under) Expenditures:	-\$1,043	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	568.79%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$21,830	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$455	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$20,235	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Philo Village		
<b>Unit Code:</b>	010/075/32	<b>County:</b>	CHAMPAIGN
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,221,350		
<b>Equalized Assessed Valuation:</b>	\$15,461,645		
<b>Population:</b>	1,314		
<b>Employees:</b>			
<b>Full Time:</b>			1
<b>Part Time:</b>			15
<b>Salaries Paid:</b>			\$84,546

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$244,331</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$186</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$327,237</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$911,794</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$249</b>	\$593	\$456
Per Capita Expenditures:	<b>\$694</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$584,557</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>14.78%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$134,774</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$103</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$26,264</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$108,510</b>	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$475,000</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$361</b>	\$967	\$458
General Obligation Debt over EAV:	<b>3.07%</b>	1.55%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$674,610</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$513</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$200,374</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$177,342</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$152</b>	\$369	\$240
Per Capita Expenditures:	<b>\$135</b>	\$348	\$239
Operating Income (loss):	<b>\$23,032</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>393.39%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$697,642</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$531</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Phoenix Village	
<b>Unit Code:</b>	016/460/32	<b>County:</b> COOK
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$1,518,600	
<b>Equalized Assessed Valuation:</b>	\$7,436,260	
<b>Population:</b>	2,089	
<b>Employees:</b>		
<b>Full Time:</b>	15	
<b>Part Time:</b>	99	
<b>Salaries Paid:</b>	\$706,591	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$569,347</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$273</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$1,883,906</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$1,703,918</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$902</b>	\$593	\$456
Per Capita Expenditures:	<b>\$816</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$179,988</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>52.59%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$896,147</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$429</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>-\$23,602</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$919,750</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,397,477</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$669</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$478,334</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$229</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$451,639</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$412,801</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$216</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$198</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$38,838</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>89.79%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$370,655</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$177</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Pierron Village	
<b>Unit Code:</b>	003/030/32	<b>County:</b> BOND
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$1,203,968	
<b>Equalized Assessed Valuation:</b>	\$2,755,514	
<b>Population:</b>	653	
<b>Employees:</b>		
<b>Full Time:</b>	2	
<b>Part Time:</b>	17	
<b>Salaries Paid:</b>	\$73,331	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$355,978</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$545</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$161,760</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$132,493</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$248</b>	\$431	\$233
Per Capita Expenditures:	<b>\$203</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$29,267</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>290.77%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$385,245</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$590</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$385,245</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$803,184</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$1,230</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,022,257</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$3,097</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$388,795</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$363,328</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$595</b>	\$393	\$158
Per Capita Expenditures:	<b>\$556</b>	\$413	\$180
Operating Income (loss):	<b>\$25,467</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>563.60%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$2,047,724</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$3,136</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Pinckneyville City	
<b>Unit Code:</b>	073/020/30	<b>County:</b> PERRY
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$3,700,377	
<b>Equalized Assessed Valuation:</b>	\$21,553,075	
<b>Population:</b>	5,464	
<b>Employees:</b>		
<b>Full Time:</b>	41	
<b>Part Time:</b>	35	
<b>Salaries Paid:</b>	\$1,421,139	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$2,645,176</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$484</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$2,085,426</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$2,329,263</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$382</b>	\$593	\$456
Per Capita Expenditures:	<b>\$426</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$243,837</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>125.81%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$2,930,339</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$536</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$2,077,177</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$853,162</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$8,470,019</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,550</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$8,891,717</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,627</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$3,907,121</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$3,410,021</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$715</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$624</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$497,100</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>294.70%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$10,049,458</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,839</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Pingree Grove Village		
<b>Unit Code:</b>	045/075/32	<b>County:</b>	KANE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$369,600		
<b>Equalized Assessed Valuation:</b>	\$3,259,804		
<b>Population:</b>	125		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$20,594		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$151,541</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$1,212</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$289,903</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$318,176</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$2,319</b>	\$431	\$233
Per Capita Expenditures:	<b>\$2,545</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$28,273</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>38.74%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$123,268</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$986</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$22,734</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$100,533</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$21,661	\$
Total Unrestricted Net Assets:	<b>\$</b>	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Piper City Village		
<b>Unit Code:</b>	027/040/32	<b>County:</b>	FORD
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$246,414		
<b>Equalized Assessed Valuation:</b>	\$6,012,214		
<b>Population:</b>	765		
<b>Employees:</b>			
<b>Full Time:</b>			3
<b>Part Time:</b>			4
<b>Salaries Paid:</b>			\$80,566

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$256,190</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$335</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$271,956</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$306,193</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$355</b>	\$431	\$233
Per Capita Expenditures:	<b>\$400</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$34,237</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>72.49%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$221,953</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$290</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$221,953</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$59,138</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$77</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$270,007</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$353</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$31,267</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$55,654</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$41</b>	\$393	\$158
Per Capita Expenditures:	<b>\$73</b>	\$413	\$180
Operating Income (loss):	<b>-\$24,387</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>441.33%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$245,620</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$321</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Pittsburg Village**

Unit Code: **100/070/32** County: **WILLIAMSON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Combination**

Appropriation or Budget: **\$1,093,175**

Equalized Assessed Valuation: **\$2,418,209**

Population: **608**

Employees:

Full Time: **6**

Part Time:

Salaries Paid: **\$187,677**

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$550,138</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$905</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$163,393</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$150,567</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$269</b>	\$431	\$233
Per Capita Expenditures:	<b>\$248</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$12,826</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>407.20%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$613,107</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$1,008</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$54,424</b>	\$21,661	\$
Total Unrestricted Net Assets:	<b>\$35,030</b>	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$172,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$283</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,955,000</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$3,215</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$826,918</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$858,760</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$1,360</b>	\$393	\$158
Per Capita Expenditures:	<b>\$1,412</b>	\$413	\$180
Operating Income (loss):	<b>-\$31,842</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>219.21%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$1,882,445</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$3,096</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Pittsfield City	
<b>Unit Code:</b>	075/080/30	<b>County:</b> PIKE
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$6,626,210	
<b>Equalized Assessed Valuation:</b>	\$38,724,252	
<b>Population:</b>	4,614	
<b>Employees:</b>		
<b>Full Time:</b>	25	
<b>Part Time:</b>	13	
<b>Salaries Paid:</b>	\$812,842	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$633,581</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$137</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$1,418,009</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$1,660,287</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$307</b>	\$593	\$456
Per Capita Expenditures:	<b>\$360</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$242,278</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>31.40%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$521,303</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$113</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$521,303</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,182,807</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$256</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$194,212</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$42</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$3,330,545</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$2,881,883</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$722</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$625</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$448,662</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>14.12%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$406,874</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$88</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Plainfield Village	
<b>Unit Code:</b>	099/100/32	<b>County:</b> WILL
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$49,367,662	
<b>Equalized Assessed Valuation:</b>	\$564,528,073	
<b>Population:</b>	20,673	
<b>Employees:</b>		
<b>Full Time:</b>		125
<b>Part Time:</b>		20
<b>Salaries Paid:</b>		\$6,472,215

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$4,991,373</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$241</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$17,092,203</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$12,164,046</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$827</b>	\$593	\$456
Per Capita Expenditures:	<b>\$588</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$4,928,157</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>66.73%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$8,116,961</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$393</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,801,382</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$12,682,680</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$36,939,191</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$1,787</b>	\$967	\$458
General Obligation Debt over EAV:	<b>6.38%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$59,506,864</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,878</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$12,428,723</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$5,898,359</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$601</b>	\$369	\$240
Per Capita Expenditures:	<b>\$285</b>	\$348	\$239
Operating Income (loss):	<b>\$6,530,364</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>1181.89%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$69,712,350</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$3,372</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Plainville Village	
<b>Unit Code:</b>	001/065/32	<b>County:</b> ADAMS
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$57,574	
<b>Equalized Assessed Valuation:</b>	\$1,239,844	
<b>Population:</b>	275	
<b>Employees:</b>		
<b>Full Time:</b>		
<b>Part Time:</b>	4	
<b>Salaries Paid:</b>	\$16,057	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$75,469	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$274	\$536	\$353
Revenue Collected During FY 04:	\$42,470	\$200,216	\$101,726
Expenditures During FY 04:	\$38,181	\$193,518	\$99,533
Per Capita Revenue:	\$154	\$431	\$233
Per Capita Expenditures:	\$139	\$425	\$232
Revenues over (under) Expenditures:	\$4,289	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	208.89%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$79,758	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$290	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,023	\$22,656	\$
Total Unreserved Funds:	\$74,735	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$5,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$18</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$658,913</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,396</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$65,055</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$32,456</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$237</b>	\$393	\$158
Per Capita Expenditures:	<b>\$118</b>	\$413	\$180
Operating Income (loss):	<b>\$32,599</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>2130.61%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$691,512</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$2,515</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Plano City		
<b>Unit Code:</b>	047/030/30	<b>County:</b>	KENDALL
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,185,272		
<b>Equalized Assessed Valuation:</b>	\$104,025,985		
<b>Population:</b>	5,633		
<b>Employees:</b>			
<b>Full Time:</b>			18
<b>Part Time:</b>			30
<b>Salaries Paid:</b>			\$1,736,710

Blended Component Units
Number Submitted = 1
Plano City Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$2,894,530</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$514</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$3,822,526</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$3,618,619</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$679</b>	\$593	\$456
Per Capita Expenditures:	<b>\$642</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$203,907</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>81.11%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$2,935,218</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$521</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$233,645</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$2,821,014</b>	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$3,309,980</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$588</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>2.68%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$1,603,338</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$285</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,029,725</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,115,344</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$360</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$198</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$914,381</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>1027.72%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$11,462,566</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$2,035</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Pleasant Hill Village		
<b>Unit Code:</b>	075/085/32	<b>County:</b>	PIKE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$254,800		
<b>Equalized Assessed Valuation:</b>	\$5,299,278		
<b>Population:</b>	1,100		
<b>Employees:</b>			
<b>Full Time:</b>			4
<b>Part Time:</b>			5
<b>Salaries Paid:</b>			\$177,112

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$162,111</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$147</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$260,133</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$290,889</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$236</b>	\$593	\$456
Per Capita Expenditures:	<b>\$264</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$30,756</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>60.80%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$176,855</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$161</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$18,133</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$158,722</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$404,831</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$368</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$496,594</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$451</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$572,169</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$556,060</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$520</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$506</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$16,109</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>84.02%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$467,203</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$425</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Pleasant Plains Village		
<b>Unit Code:</b>	083/090/32	<b>County:</b>	SANGAMON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$802,425		
<b>Equalized Assessed Valuation:</b>	\$7,878,455		
<b>Population:</b>	777		
<b>Employees:</b>			
<b>Full Time:</b>			2
<b>Part Time:</b>			8
<b>Salaries Paid:</b>			\$156,801

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$201,065</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$259</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$206,724</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$188,497</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$266</b>	\$431	\$233
Per Capita Expenditures:	<b>\$243</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$18,227</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>116.34%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$219,292</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$282</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$68,316</b>	\$21,661	\$
Total Unrestricted Net Assets:	<b>\$150,976</b>	-\$56,669	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$29,196</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$38</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,470,925</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,893</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$200,750</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$306,497</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$258</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$394</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$105,747</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>445.41%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$1,365,178</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$1,757</b>	<b>\$1,156</b>	<b>\$330</b>





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$125,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$240</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$110,398</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$212</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$64,964</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$192,988</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$125</b>	\$393	\$158
Per Capita Expenditures:	<b>\$370</b>	\$413	\$180
Operating Income (loss):	<b>-\$128,024</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>-9.13%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>-\$17,626</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>-\$34</b>	\$1,156	\$330





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$855,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$1,140</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$120,999</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$161</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$241,879</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$291,601</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$323</b>	\$393	\$158
Per Capita Expenditures:	<b>\$389</b>	\$413	\$180
Operating Income (loss):	<b>-\$49,722</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>-54.91%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>-\$160,116</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>-\$213</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Polo City		
<b>Unit Code:</b>	071/050/30	<b>County:</b>	OGLE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,776,800		
<b>Equalized Assessed Valuation:</b>	\$23,659,161		
<b>Population:</b>	2,477		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$419,605		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$705,782</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$285</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$938,559</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$808,016</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$379</b>	\$593	\$456
Per Capita Expenditures:	<b>\$326</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$130,543</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>103.50%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$836,325</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$338</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$159</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$836,166</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,136,314</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$459</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,182,423</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$477</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$690,131</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$683,349</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$279</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$276</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$6,782</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>174.03%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$1,189,205</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$480</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Pontoon Beach Village		
<b>Unit Code:</b>	057/095/32	<b>County:</b>	MADISON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,091,742		
<b>Equalized Assessed Valuation:</b>	\$59,803,451		
<b>Population:</b>	5,620		
<b>Employees:</b>			
<b>Full Time:</b>	19		
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$1,031,344		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$4,705,416</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$837</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$2,271,218</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$2,345,572</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$404</b>	\$593	\$456
Per Capita Expenditures:	<b>\$417</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$74,354</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>197.44%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$4,631,062</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$824</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$146,882</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$4,484,180</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$4,969,550</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$884</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.00%</b>	1.55%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$	\$851	\$530
Revenue Collected During FY 04:	\$	\$2,234,592	\$892,783
Expenditures During FY 04:	\$	\$2,064,230	\$854,724
Per Capita Revenue:	\$	\$369	\$240
Per Capita Expenditures:	\$	\$348	\$239
Operating Income (loss):	\$	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$	\$939	\$612





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$6,320,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$2,580</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>1.74%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$453,846</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$185</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$671,614</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$407,095</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$274</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$166</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$264,519</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>202.39%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$823,915</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$336</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Port Barrington Village	
<b>Unit Code:</b>	063/030/32	<b>County:</b> MCHENRY
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$606,950	
<b>Equalized Assessed Valuation:</b>	\$45,231,224	
<b>Population:</b>	1,000	
<b>Employees:</b>		
<b>Full Time:</b>		2
<b>Part Time:</b>		7
<b>Salaries Paid:</b>		\$168,299

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$647,553</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$648</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$513,466</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$409,946</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$513</b>	\$431	\$233
Per Capita Expenditures:	<b>\$410</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$103,520</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>183.21%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$751,073</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$751</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$751,073</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Port Byron Village		
<b>Unit Code:</b>	081/060/32	<b>County:</b>	ROCK ISLAN
<b>Fiscal Year End:</b>	3/31/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$915,054		
<b>Equalized Assessed Valuation:</b>	\$24,328,619		
<b>Population:</b>	1,600		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$201,610		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$162,946</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$102</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$615,770</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$760,916</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$385</b>	\$593	\$456
Per Capita Expenditures:	<b>\$476</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$145,146</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>2.34%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$17,800</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$11</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$9,034</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$8,766</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,282,800</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$802</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$466,139</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$291</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$492,568</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$575,533</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$308</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$360</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$82,965</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>66.58%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$383,174</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$239</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Posen City		
<b>Unit Code:</b>	016/465/30	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,619,385		
<b>Equalized Assessed Valuation:</b>	\$49,822,802		
<b>Population:</b>	4,730		
<b>Employees:</b>			
<b>Full Time:</b>			24
<b>Part Time:</b>			68
<b>Salaries Paid:</b>			\$1,507,808

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 04:	<b>\$312,434</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$66</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$3,091,347</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$2,623,779</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$654</b>	\$593	\$456
Per Capita Expenditures:	<b>\$555</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$467,568</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>39.94%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,047,807</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$222</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$1,047,807</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$599,792</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$127</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.14%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$310,347</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$66</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,030,175</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,032,633</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$218</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$218</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$2,458</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>29.82%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$307,889</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$65</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Potomac Village		
<b>Unit Code:</b>	092/075/32	<b>County:</b>	VERMILION
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$564,380		
<b>Equalized Assessed Valuation:</b>	\$3,808,077		
<b>Population:</b>	753		
<b>Employees:</b>			
<b>Full Time:</b>			5
<b>Part Time:</b>			3
<b>Salaries Paid:</b>			\$89,942

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$242,745</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$322</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$171,568</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$190,096</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$228</b>	\$431	\$233
Per Capita Expenditures:	<b>\$252</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$18,528</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>114.68%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$218,011</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$290</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$37,010</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$181,001</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$576,500</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$766</b>	\$770	\$60
General Obligation Debt over EAV:	<b>8.80%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$726,249</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$964</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$154,394</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$200,174</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$205</b>	\$393	\$158
Per Capita Expenditures:	<b>\$266</b>	\$413	\$180
Operating Income (loss):	<b>-\$45,780</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>343.04%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$686,675</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$912</b>	\$1,156	\$330





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,000,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$2,169</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$143,546</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$311</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$169,544</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$177,848</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$368</b>	\$393	\$158
Per Capita Expenditures:	<b>\$386</b>	\$413	\$180
Operating Income (loss):	<b>-\$8,304</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>76.04%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$135,242</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$293</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Prairie Du Rocher Village	
<b>Unit Code:</b>	079/045/32	<b>County:</b> RANDOLPH
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$1,256,400	
<b>Equalized Assessed Valuation:</b>	\$3,075,690	
<b>Population:</b>	602	
<b>Employees:</b>		
<b>Full Time:</b>		1
<b>Part Time:</b>		4
<b>Salaries Paid:</b>		\$61,744

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$481,996</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$801</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$135,835</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$106,799</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$226</b>	\$431	\$233
Per Capita Expenditures:	<b>\$177</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$29,036</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>478.50%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$511,032</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$849</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$511,032</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$523,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$869</b>	\$770	\$60
General Obligation Debt over EAV:	<b>3.54%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$899,501</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,494</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$466,533</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$182,240</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$775</b>	\$393	\$158
Per Capita Expenditures:	<b>\$303</b>	\$413	\$180
Operating Income (loss):	<b>\$284,293</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>649.58%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$1,183,794</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$1,966</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Prairie Grove Village		
<b>Unit Code:</b>	063/092/32	<b>County:</b>	MCHENRY
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,018,076		
<b>Equalized Assessed Valuation:</b>	\$57,436,868		
<b>Population:</b>	960		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$330,110		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$394,125</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$411</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$889,418</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$757,554</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$926</b>	\$431	\$233
Per Capita Expenditures:	<b>\$789</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$131,864</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>52.18%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$395,322</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$412</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$395,302</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$521,591</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$543</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Princeton City	
<b>Unit Code:</b>	006/090/30	<b>County:</b> BUREAU
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$47,713,314	
<b>Equalized Assessed Valuation:</b>	\$115,706,123	
<b>Population:</b>	7,501	
<b>Employees:</b>		
<b>Full Time:</b>		430
<b>Part Time:</b>		54
<b>Salaries Paid:</b>		\$15,339,086

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$2,389,412</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$319</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$8,026,713</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$8,197,714</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$1,070</b>	\$593	\$456
Per Capita Expenditures:	<b>\$1,093</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$171,001</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>574.15%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$47,066,985</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$6,275</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,880,021</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$2,703,456</b>	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$2,285,000</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$305</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.00%</b>	1.55%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$26,189,317</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$3,491</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$9,799,039</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$9,563,966</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$1,306</b>	\$369	\$240
Per Capita Expenditures:	<b>\$1,275</b>	\$348	\$239
Operating Income (loss):	<b>\$235,073</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>277.29%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$26,519,726</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$3,535</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Princeville Village		
<b>Unit Code:</b>	072/075/32	<b>County:</b>	PEORIA
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,944,971		
<b>Equalized Assessed Valuation:</b>	\$19,474,880		
<b>Population:</b>	1,621		
<b>Employees:</b>			
<b>Full Time:</b>			5
<b>Part Time:</b>			2
<b>Salaries Paid:</b>			\$209,408

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$406,784</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$251</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$729,580</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$497,068</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$450</b>	\$593	\$456
Per Capita Expenditures:	<b>\$307</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$232,512</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>97.63%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$485,277</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$299</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$485,277</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$2,343,683</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,446</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$925,228</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$571</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$688,935</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$701,011</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$425</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$432</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$12,076</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>152.23%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$1,067,171</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$658</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Prophetstown City		
<b>Unit Code:</b>	098/045/30	<b>County:</b>	WHITESIDE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,434,147		
<b>Equalized Assessed Valuation:</b>	\$15,883,761		
<b>Population:</b>	2,100		
<b>Employees:</b>			
<b>Full Time:</b>			8
<b>Part Time:</b>			8
<b>Salaries Paid:</b>			\$359,094

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$54,245	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$26	\$396	\$278
Revenue Collected During FY 04:	\$865,723	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$890,817	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$412	\$593	\$456
Per Capita Expenditures:	\$424	\$569	\$471
Revenues over (under) Expenditures:	-\$25,094	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	8.95%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$79,737	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$38	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$89,273	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$311,234</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$148</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$496,225</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$236</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$236,560</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$324,672</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$113</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$155</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$88,112</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>125.70%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$408,113</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$194</b>	<b>\$939</b>	<b>\$612</b>





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$150,755</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$267</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$141,154</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$250</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$70,334</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$113,789</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$125</b>	\$393	\$158
Per Capita Expenditures:	<b>\$202</b>	\$413	\$180
Operating Income (loss):	<b>-\$43,455</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>117.54%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$133,742</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$237</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name</b>	Quincy City		
<b>Unit Code:</b>	001/070/30	<b>County:</b>	ADAMS
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$21,714,521		
<b>Equalized Assessed Valuation:</b>	\$388,995,546		
<b>Population:</b>	40,366		
<b>Employees:</b>			
<b>Full Time:</b>			355
<b>Part Time:</b>			60
<b>Salaries Paid:</b>			\$16,038,758

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$6,795,554</b>	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	<b>\$168</b>	\$345	\$293
Revenue Collected During FY 04:	<b>\$28,554,848</b>	\$39,242,501	\$28,722,204
Expenditures During FY 04:	<b>\$24,442,959</b>	\$38,033,849	\$28,246,468
Per Capita Revenue:	<b>\$707</b>	\$751	\$707
Per Capita Expenditures:	<b>\$606</b>	\$741	\$699
Revenues over (under) Expenditures:	<b>\$4,111,889</b>	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	<b>33.92%</b>	51.08%	43.48%
Ending Fund Balance for FY 04:	<b>\$8,290,677</b>	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	<b>\$205</b>	\$363	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$19,241,027</b>	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	<b>-\$3,348,364</b>	\$5,893,405	\$8,893,874



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$26,837,710</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$665</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>4.49%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$16,687,308</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$413</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$7,646,676</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$9,055,431</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$189</b>	\$261	\$202
Per Capita Expenditures:	<b>\$224</b>	\$239	\$201
Operating Income (loss):	<b>-\$1,408,755</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>689.25%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$62,414,318</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$1,546</b>	\$1,069	\$906



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Radom Village		
<b>Unit Code:</b>	095/050/32	<b>County:</b>	WASHINGTON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$119,580		
<b>Equalized Assessed Valuation:</b>	\$1,322,715		
<b>Population:</b>	395		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$17,945		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$61,345</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$155</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$60,908</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$59,002</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$154</b>	\$431	\$233
Per Capita Expenditures:	<b>\$149</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$1,906</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>107.20%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$63,251</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$160</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$63,251</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$69,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$175</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$549,551</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,391</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$54,140</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$112,408</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$137</b>	\$393	\$158
Per Capita Expenditures:	<b>\$285</b>	\$413	\$180
Operating Income (loss):	<b>-\$58,268</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>437.05%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$491,283</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$1,244</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Raleigh Village		
<b>Unit Code:</b>	082/035/32	<b>County:</b>	SALINE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$103,328		
<b>Equalized Assessed Valuation:</b>	\$1,639,071		
<b>Population:</b>	340		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$21,231		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$218,654</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$643</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$58,678</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$54,158</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$173</b>	\$431	\$233
Per Capita Expenditures:	<b>\$159</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$4,520</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>430.54%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$233,174</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$686</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$233,174</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$266,474</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$784</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$25,429</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$28,279</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$75</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$83</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$2,850</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>938.26%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$265,331</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$780</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Ramsey Village		
<b>Unit Code:</b>	026/025/32	<b>County:</b>	FAYETTE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,605,500		
<b>Equalized Assessed Valuation:</b>	\$3,869,550		
<b>Population:</b>	1,056		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$132,823		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$244,409</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$231</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$559,815</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$504,242</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$530</b>	\$593	\$456
Per Capita Expenditures:	<b>\$478</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$55,573</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>59.49%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$299,982</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$284</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$299,982</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$597,550</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$566</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$836,331</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$792</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$366,399</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$286,470</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$347</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$271</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$79,929</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>319.85%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$916,260</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$868</b>	<b>\$939</b>	<b>\$612</b>





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$555,798</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$898</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$100,504</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$167,090</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$162</b>	\$393	\$158
Per Capita Expenditures:	<b>\$270</b>	\$413	\$180
Operating Income (loss):	<b>-\$66,586</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>292.78%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$489,212</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$790</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Ransom Village	
<b>Unit Code:</b>	050/090/32	<b>County:</b> LASALLE
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$221,412	
<b>Equalized Assessed Valuation:</b>	\$3,890,107	
<b>Population:</b>	425	
<b>Employees:</b>		
<b>Full Time:</b>		
<b>Part Time:</b>	13	
<b>Salaries Paid:</b>	\$59,892	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$40,310</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$95</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$84,231</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$66,294</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$198</b>	\$431	\$233
Per Capita Expenditures:	<b>\$156</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$17,937</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>87.11%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$57,747</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$136</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$57,747</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$107,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$252</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$113,697</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$268</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$50,196</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$60,063</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$118</b>	\$393	\$158
Per Capita Expenditures:	<b>\$141</b>	\$413	\$180
Operating Income (loss):	<b>-\$9,867</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>-205.72%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>-\$123,564</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>-\$291</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Rantoul Village		
<b>Unit Code:</b>	010/080/32	<b>County:</b>	CHAMPAIGN
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$40,969,846		
<b>Equalized Assessed Valuation:</b>	\$96,243,130		
<b>Population:</b>	12,857		
<b>Employees:</b>			
<b>Full Time:</b>			138
<b>Part Time:</b>			314
<b>Salaries Paid:</b>			\$6,203,039

Blended Component Units
Number Submitted = 1
Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$5,724,045</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$445</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$10,274,062</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$10,210,367</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$799</b>	\$593	\$456
Per Capita Expenditures:	<b>\$794</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$63,695</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>50.78%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$5,185,160</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$403</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,915,037</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$1,929,788</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$7,635,732</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$594</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>1.96%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$7,332,648</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$570</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$20,618,070</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$19,441,423</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$1,604</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$1,512</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$1,176,647</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>601.40%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$116,919,760</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$9,094</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Rapids City Village	
<b>Unit Code:</b>	081/065/32	<b>County:</b> ROCK ISLAN
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$919,129	
<b>Equalized Assessed Valuation:</b>	\$17,523,618	
<b>Population:</b>	953	
<b>Employees:</b>		
<b>Full Time:</b>	2	
<b>Part Time:</b>	9	
<b>Salaries Paid:</b>	\$122,208	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$360,776</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$379</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$350,776</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$511,403</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$368</b>	\$431	\$233
Per Capita Expenditures:	<b>\$537</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$160,627</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>42.38%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$216,731</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$227</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$216,731</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$805,573</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$845</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$198,742</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$209</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$269,699</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$304,163</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$283</b>	\$393	\$158
Per Capita Expenditures:	<b>\$319</b>	\$413	\$180
Operating Income (loss):	<b>-\$34,464</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>70.64%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$214,872</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$225</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Raritan Village		
<b>Unit Code:</b>	036/040/32	<b>County:</b>	HENDERSON
<b>Fiscal Year End:</b>	6/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$43,600		
<b>Equalized Assessed Valuation:</b>	\$631,260		
<b>Population:</b>	140		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$3,177		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$136,195</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$973</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$63,314</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$26,027</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$452</b>	\$431	\$233
Per Capita Expenditures:	<b>\$186</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$37,287</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>394.53%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$102,684</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$733</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$62,558</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	<b>\$92,184</b>	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$7,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$50</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$114,970</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$821</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$31,919</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$55,180</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$228</b>	\$393	\$158
Per Capita Expenditures:	<b>\$394</b>	\$413	\$180
Operating Income (loss):	<b>-\$23,261</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>829.00%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$457,440</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$3,267</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Raymond Village		
<b>Unit Code:</b>	068/070/32	<b>County:</b>	MONTGOME
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$998,700		
<b>Equalized Assessed Valuation:</b>	\$9,263,221		
<b>Population:</b>	927		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$261,713		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$262,399	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$283	\$536	\$353
Revenue Collected During FY 04:	\$275,688	\$200,216	\$101,726
Expenditures During FY 04:	\$273,088	\$193,518	\$99,533
Per Capita Revenue:	\$297	\$431	\$233
Per Capita Expenditures:	\$295	\$425	\$232
Revenues over (under) Expenditures:	\$2,600	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	97.04%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$264,999	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$286	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$264,999	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$50,060</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$54</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$825,758</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$891</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$454,096</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$435,974</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$490</b>	\$393	\$158
Per Capita Expenditures:	<b>\$470</b>	\$413	\$180
Operating Income (loss):	<b>\$18,122</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>193.56%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$843,880</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$910</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Red Bud City		
<b>Unit Code:</b>	079/050/30	<b>County:</b>	RANDOLPH
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,606,555		
<b>Equalized Assessed Valuation:</b>	\$44,790,842		
<b>Population:</b>	3,422		
<b>Employees:</b>			
<b>Full Time:</b>			24
<b>Part Time:</b>			16
<b>Salaries Paid:</b>			\$1,167,648

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$4,524,172</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$1,322</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$2,200,648</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$2,218,995</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$643</b>	\$593	\$456
Per Capita Expenditures:	<b>\$648</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$18,347</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>203.06%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$4,505,825</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$1,317</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$4,505,825</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$2,721,250</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$795</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.00%</b>	1.55%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$11,957,720</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$3,494</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$5,454,733</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$5,330,883</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$1,594</b>	\$369	\$240
Per Capita Expenditures:	<b>\$1,558</b>	\$348	\$239
Operating Income (loss):	<b>\$123,850</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>226.63%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$12,081,570</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$3,531</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Reddick Village		
<b>Unit Code:</b>	046/080/32	<b>County:</b>	KANKAKEE
<b>Fiscal Year End:</b>	5/31/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$862,500		
<b>Equalized Assessed Valuation:</b>	\$1,853,837		
<b>Population:</b>	250		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$10,556		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$193,895</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$776</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$66,135</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$53,116</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$265</b>	\$431	\$233
Per Capita Expenditures:	<b>\$212</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$13,019</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>389.55%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$206,914</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$828</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$155,262</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Redmon Village		
<b>Unit Code:</b>	023/040/32	<b>County:</b>	EDGAR
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$58,340		
<b>Equalized Assessed Valuation:</b>	\$7,766,544		
<b>Population:</b>	201		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$13,113		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$38,145</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$190</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$26,377</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$34,010</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$131</b>	\$431	\$233
Per Capita Expenditures:	<b>\$169</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$7,633</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>89.71%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$30,512</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$152</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$6,083</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$24,429</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,552</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$8</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$30,938</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$29,733</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$154</b>	\$393	\$158
Per Capita Expenditures:	<b>\$148</b>	\$413	\$180
Operating Income (loss):	<b>\$1,205</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>9.27%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$2,757</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$14</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Reynolds Village		
<b>Unit Code:</b>	081/070/32	<b>County:</b>	ROCK ISLAN
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$231,700		
<b>Equalized Assessed Valuation:</b>	\$4,797,688		
<b>Population:</b>	625		
<b>Employees:</b>			
<b>Full Time:</b>			1
<b>Part Time:</b>			6
<b>Salaries Paid:</b>			\$38,985

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$260,742</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$417</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$107,714</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$156,537</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$172</b>	\$431	\$233
Per Capita Expenditures:	<b>\$250</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$48,823</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>144.32%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$225,919</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$361</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$225,919</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$15,395</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$25</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$691,231</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,106</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$131,573</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$92,172</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$211</b>	\$393	\$158
Per Capita Expenditures:	<b>\$147</b>	\$413	\$180
Operating Income (loss):	<b>\$39,401</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>793.77%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$731,632</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$1,171</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Richmond Village		
<b>Unit Code:</b>	063/095/32	<b>County:</b>	MCHENRY
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,333,214		
<b>Equalized Assessed Valuation:</b>	\$36,180,402		
<b>Population:</b>	1,091		
<b>Employees:</b>			
<b>Full Time:</b>	15		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$599,589		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$709,111</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$650</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$1,338,656</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$1,288,972</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$1,227</b>	\$593	\$456
Per Capita Expenditures:	<b>\$1,181</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$49,684</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>59.02%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$760,745</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$697</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$760,745</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,079,217</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$989</b>	\$967	\$458
General Obligation Debt over EAV:	<b>2.92%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$127,322</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$117</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$392,288</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$456,888</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$360</b>	\$369	\$240
Per Capita Expenditures:	<b>\$419</b>	\$348	\$239
Operating Income (loss):	<b>-\$64,600</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>10.87%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$49,660</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$46</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Richton Park Village	
<b>Unit Code:</b>	016/470/32	<b>County:</b> COOK
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$16,282,707	
<b>Equalized Assessed Valuation:</b>	\$146,871,083	
<b>Population:</b>	12,533	
<b>Employees:</b>		
<b>Full Time:</b>		85
<b>Part Time:</b>		50
<b>Salaries Paid:</b>		\$6,820,398

Blended Component Units
Number Submitted = 1
Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$3,756,401</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$300</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$5,402,860</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$5,858,432</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$431</b>	\$593	\$456
Per Capita Expenditures:	<b>\$467</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$455,572</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>72.36%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$4,239,038</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$338</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$342,813</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$3,896,225</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,976,370</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$158</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.71%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,764,787</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$221</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,323,057</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$3,307,754</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$185</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$264</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$984,697</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>58.34%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$1,929,899</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$154</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Richview Village		
<b>Unit Code:</b>	095/055/32	<b>County:</b>	WASHINGTON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,130,400		
<b>Equalized Assessed Valuation:</b>	\$1,676,863		
<b>Population:</b>	308		
<b>Employees:</b>			
<b>Full Time:</b>			1
<b>Part Time:</b>			9
<b>Salaries Paid:</b>			\$31,970

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$55,255</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$179</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$74,532</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$89,988</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$242</b>	\$431	\$233
Per Capita Expenditures:	<b>\$292</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$15,456</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>44.23%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$39,799</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$129</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$3,000</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$36,799</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$21,661	\$
Total Unrestricted Net Assets:	<b>\$</b>	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$715,875</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$2,324</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,948,362</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$6,326</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$112,994</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$152,264</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$367</b>	\$393	\$158
Per Capita Expenditures:	<b>\$494</b>	\$413	\$180
Operating Income (loss):	<b>-\$39,270</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>1451.01%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$2,209,373</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$7,173</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Ridge Farm Village		
<b>Unit Code:</b>	092/085/32	<b>County:</b>	VERMILION
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$499,502		
<b>Equalized Assessed Valuation:</b>	\$4,592,453		
<b>Population:</b>	921		
<b>Employees:</b>			
<b>Full Time:</b>			4
<b>Part Time:</b>			5
<b>Salaries Paid:</b>			\$132,570

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$264,975	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$288	\$536	\$353
Revenue Collected During FY 04:	\$219,334	\$200,216	\$101,726
Expenditures During FY 04:	\$238,516	\$193,518	\$99,533
Per Capita Revenue:	\$238	\$431	\$233
Per Capita Expenditures:	\$259	\$425	\$232
Revenues over (under) Expenditures:	-\$19,182	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	103.05%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$245,793	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$267	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$245,794	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$263,141</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$286</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$594,610</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$646</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$249,638</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$292,481</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$271</b>	\$393	\$158
Per Capita Expenditures:	<b>\$318</b>	\$413	\$180
Operating Income (loss):	<b>-\$42,843</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>-217.95%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>-\$637,453</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>-\$692</b>	\$1,156	\$330





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$119,967</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$129</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$363,544</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$392</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$178,689</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$277,936</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$193</b>	\$393	\$158
Per Capita Expenditures:	<b>\$300</b>	\$413	\$180
Operating Income (loss):	<b>-\$99,247</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>99.40%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$276,275</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$298</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Ringwood Village		
<b>Unit Code:</b>	063/094/32	<b>County:</b>	MCHENRY
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$741,758		
<b>Equalized Assessed Valuation:</b>	\$26,704,589		
<b>Population:</b>	600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$11,500		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$472,515</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$788</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$228,596</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$245,576</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$381</b>	\$431	\$233
Per Capita Expenditures:	<b>\$409</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$16,980</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>185.50%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$455,535</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$759</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$268,415</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$187,120</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Rio Village	
<b>Unit Code:</b>	048/050/32	<b>County:</b> KNOX
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$92,622	
<b>Equalized Assessed Valuation:</b>	\$1,771,993	
<b>Population:</b>	240	
<b>Employees:</b>		
<b>Full Time:</b>		
<b>Part Time:</b>	3	
<b>Salaries Paid:</b>	\$8,131	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$207,086</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$863</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$41,939</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$22,507</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$175</b>	\$431	\$233
Per Capita Expenditures:	<b>\$94</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$19,432</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>1007.77%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$226,818</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$945</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$13,506</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$213,312</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$92,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$383</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$123,085</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$513</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$40,820</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$35,740</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$170</b>	\$393	\$158
Per Capita Expenditures:	<b>\$149</b>	\$413	\$180
Operating Income (loss):	<b>\$5,080</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>379.59%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$135,665</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$565</b>	\$1,156	\$330





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$46,737</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$454</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$38,865</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$31,636</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$377</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$307</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>\$7,229</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>170.58%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$53,966</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$524</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	River Forest Village	
<b>Unit Code:</b>	016/480/32	<b>County:</b> COOK
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$18,759,905	
<b>Equalized Assessed Valuation:</b>	\$383,075,511	
<b>Population:</b>	11,635	
<b>Employees:</b>		
<b>Full Time:</b>		81
<b>Part Time:</b>		21
<b>Salaries Paid:</b>		\$5,131,201

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$3,524,358</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$303</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$9,601,972</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$9,155,783</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$825</b>	\$593	\$456
Per Capita Expenditures:	<b>\$787</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$446,189</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>46.41%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$4,249,397</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$365</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,503,078</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$2,959,064</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$15,465,000</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$1,329</b>	\$967	\$458
General Obligation Debt over EAV:	<b>3.85%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$5,523,735</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$475</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$1,764,588</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$2,709,061</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$152</b>	\$369	\$240
Per Capita Expenditures:	<b>\$233</b>	\$348	\$239
Operating Income (loss):	<b>-\$944,473</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>231.72%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$6,277,418</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$540</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	River Grove Village	
<b>Unit Code:</b>	016/485/32	<b>County:</b> COOK
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$11,237,991	
<b>Equalized Assessed Valuation:</b>	\$180,526,918	
<b>Population:</b>	10,668	
<b>Employees:</b>		
<b>Full Time:</b>	45	
<b>Part Time:</b>	138	
<b>Salaries Paid:</b>	\$2,416,763	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$3,774,578</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$354</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$6,173,537</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$7,697,371</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$579</b>	\$593	\$456
Per Capita Expenditures:	<b>\$722</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$1,523,834</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>33.79%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$2,600,744</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$244</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$3,004,223</b>	\$147,119	\$
Total Unreserved Funds:	<b>-\$403,478</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$7,120,642</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$667</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,824,959</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$265</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,198,766</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,829,840</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$112</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$172</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$631,074</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>119.89%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$2,193,885</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$206</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Riverdale Village		
<b>Unit Code:</b>	016/475/32	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,989,844		
<b>Equalized Assessed Valuation:</b>	\$128,722,061		
<b>Population:</b>	15,055		
<b>Employees:</b>			
<b>Full Time:</b>	83		
<b>Part Time:</b>	38		
<b>Salaries Paid:</b>	\$4,690,670		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	-\$1,758,971	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	-\$117	\$396	\$278
Revenue Collected During FY 04:	\$7,289,511	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$6,537,892	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$484	\$593	\$456
Per Capita Expenditures:	\$434	\$569	\$471
Revenues over (under) Expenditures:	\$751,619	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	-15.97%	80.48%	60.18%
Ending Fund Balance for FY 04:	-\$1,044,273	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	-\$69	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	-\$1,179,131	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$9,672,809</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$642</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>2.35%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$10,404,887</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$691</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$3,070,054</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$3,241,145</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$204</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$215</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$171,091</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>315.75%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$10,233,796</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$680</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Riverside Village	
<b>Unit Code:</b>	016/490/32	<b>County:</b> COOK
<b>Fiscal Year End:</b>	12/31/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$16,016,514	
<b>Equalized Assessed Valuation:</b>	\$237,018,059	
<b>Population:</b>	8,895	
<b>Employees:</b>		
<b>Full Time:</b>	42	
<b>Part Time:</b>	113	
<b>Salaries Paid:</b>	\$3,303,368	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$7,801,543</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$877</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$6,975,217</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$7,012,065</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$784</b>	\$593	\$456
Per Capita Expenditures:	<b>\$788</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$36,848</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>93.18%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$6,533,564</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$735</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,783,568</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$5,178,733</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$11,591,835</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$1,303</b>	\$967	\$458
General Obligation Debt over EAV:	<b>2.31%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$10,547,857</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,186</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$2,541,837</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$3,042,072</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$286</b>	\$369	\$240
Per Capita Expenditures:	<b>\$342</b>	\$348	\$239
Operating Income (loss):	<b>-\$500,235</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>330.29%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$10,047,622</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$1,130</b>	\$939	\$612





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,010,743</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$332</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.00%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$8,159,540</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,677</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$3,447,694</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$3,689,201</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$1,131</b>	\$369	\$240
Per Capita Expenditures:	<b>\$1,210</b>	\$348	\$239
Operating Income (loss):	<b>-\$241,507</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>208.94%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$7,708,287</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$2,529</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Riverwoods Village		
<b>Unit Code:</b>	049/155/32	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	12/31/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$14,381,353		
<b>Equalized Assessed Valuation:</b>	\$351,045,769		
<b>Population:</b>	3,904		
<b>Employees:</b>			
<b>Full Time:</b>			12
<b>Part Time:</b>			14
<b>Salaries Paid:</b>			\$835,270

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$8,386,928</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$2,148</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$3,123,949</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$2,127,138</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$800</b>	\$593	\$456
Per Capita Expenditures:	<b>\$545</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$996,811</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>441.03%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$9,381,361</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$2,403</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,473,459</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$7,272,994</b>	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$5,207,052</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$1,334</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.00%</b>	1.55%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$6,393,143</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,638</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$1,873,691</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$1,357,594</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$480</b>	\$369	\$240
Per Capita Expenditures:	<b>\$348</b>	\$348	\$239
Operating Income (loss):	<b>\$516,097</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>680.62%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$9,240,106</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$2,367</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Roanoke Village		
<b>Unit Code:</b>	102/060/32	<b>County:</b>	WOODFORD
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$1,398,940		
<b>Equalized Assessed Valuation:</b>	\$25,069,650		
<b>Population:</b>	1,994		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	53		
<b>Salaries Paid:</b>	\$201,730		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,359,654</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$682</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$729,449</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$977,195</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$366</b>	\$593	\$456
Per Capita Expenditures:	<b>\$490</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$247,746</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>113.60%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,110,087</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$557</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$148,000</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$962,087</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$228,513</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$115</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$957,456</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$480</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$270,835</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$326,878</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$136</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$164</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$56,043</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>276.32%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$903,234</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$453</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Roberts Village	
<b>Unit Code:</b>	027/045/32	<b>County:</b> FORD
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$383,045	
<b>Equalized Assessed Valuation:</b>	\$2,257,832	
<b>Population:</b>	387	
<b>Employees:</b>		
<b>Full Time:</b>	1	
<b>Part Time:</b>	13	
<b>Salaries Paid:</b>	\$42,545	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$234,270</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$605</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$162,046</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$186,887</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$419</b>	\$431	\$233
Per Capita Expenditures:	<b>\$483</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$24,841</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>112.06%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$209,429</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$541</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	<b>\$209,429</b>	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$97,771</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$253</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$28,586</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$34,875</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$74</b>	\$393	\$158
Per Capita Expenditures:	<b>\$90</b>	\$413	\$180
Operating Income (loss):	<b>-\$6,289</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>262.31%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$91,482</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$236</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Robinson City		
<b>Unit Code:</b>	017/030/30	<b>County:</b>	CRAWFORD
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,362,013		
<b>Equalized Assessed Valuation:</b>	\$53,249,605		
<b>Population:</b>	7,200		
<b>Employees:</b>			
<b>Full Time:</b>			45
<b>Part Time:</b>			68
<b>Salaries Paid:</b>			\$1,893,941

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,876,827</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$261</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$2,805,617</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$3,792,827</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$390</b>	\$593	\$456
Per Capita Expenditures:	<b>\$527</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$987,210</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>28.26%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,071,977</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$149</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$299,195</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$772,782</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,982,360</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$275</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>3.57%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,514,423</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$349</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$740,546</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$700,873</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$103</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$97</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$39,673</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>350.15%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$2,454,096</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$341</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Rochelle City	
<b>Unit Code:</b>	071/055/30	<b>County:</b> OGLE
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$44,960,960	
<b>Equalized Assessed Valuation:</b>	\$122,638,186	
<b>Population:</b>	9,424	
<b>Employees:</b>		
<b>Full Time:</b>	107	
<b>Part Time:</b>	50	
<b>Salaries Paid:</b>	\$5,614,959	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$3,982,285</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$423</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$5,725,207</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$6,102,813</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$608</b>	\$593	\$456
Per Capita Expenditures:	<b>\$648</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$377,606</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>68.78%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$4,197,752</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$445</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$364,402</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$5,442,142</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$18,509,898</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$1,964</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.04%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$33,278,330</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$3,531</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$20,081,582</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$18,688,792</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$2,131</b>	\$369	\$240
Per Capita Expenditures:	<b>\$1,983</b>	\$348	\$239
Operating Income (loss):	<b>\$1,392,790</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>255.58%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$47,765,583</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$5,069</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Rochester Village		
<b>Unit Code:</b>	083/100/32	<b>County:</b>	SANGAMON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,592,756		
<b>Equalized Assessed Valuation:</b>	\$41,258,036		
<b>Population:</b>	2,893		
<b>Employees:</b>			
<b>Full Time:</b>	11		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$568,070		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,098,733</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$380</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$1,042,045</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$1,062,991</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$360</b>	\$593	\$456
Per Capita Expenditures:	<b>\$367</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$20,946</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>106.15%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,128,388</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$390</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$1,128,388</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$2,799,431</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$968</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>2.36%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,368,605</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$819</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,118,732</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$933,228</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$387</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$323</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$185,504</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>272.94%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$2,547,168</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$880</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Rock City Village		
<b>Unit Code:</b>	089/055/32	<b>County:</b>	STEPHENSON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$44,350		
<b>Equalized Assessed Valuation:</b>	\$2,956,922		
<b>Population:</b>	320		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$13,596		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$269,367</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$842</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$51,065</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$73,672</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$160</b>	\$431	\$233
Per Capita Expenditures:	<b>\$230</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$22,607</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>334.94%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$246,760</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$771</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$246,760</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$328,568</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,027</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$52,571</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$45,850</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$164</b>	\$393	\$158
Per Capita Expenditures:	<b>\$143</b>	\$413	\$180
Operating Income (loss):	<b>\$6,721</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>731.27%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$335,289</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$1,048</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Rock Falls City	
<b>Unit Code:</b>	098/050/30	<b>County:</b> WHITESIDE
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$18,099,982	
<b>Equalized Assessed Valuation:</b>	\$70,870,638	
<b>Population:</b>	9,524	
<b>Employees:</b>		
<b>Full Time:</b>	91	
<b>Part Time:</b>	39	
<b>Salaries Paid:</b>	\$3,674,812	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,001,577</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$105</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$3,841,689</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$4,121,240</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$403</b>	\$593	\$456
Per Capita Expenditures:	<b>\$433</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$279,551</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>32.71%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,347,945</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$142</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$958,883</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>-\$118,719</b>	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$6,466,785</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$679</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>2.87%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$23,674,831</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,486</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$9,694,334</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$9,062,944</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$1,018</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$952</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$631,390</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>311.76%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$28,254,202</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$2,967</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name</b>	Rock Island City	
<b>Unit Code:</b>	081/075/30	<b>County:</b> ROCK ISLAN
<b>Fiscal Year End:</b>	3/31/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$65,728,991	
<b>Equalized Assessed Valuation:</b>	\$400,324,776	
<b>Population:</b>	39,684	
<b>Employees:</b>		
<b>Full Time:</b>		382
<b>Part Time:</b>		195
<b>Salaries Paid:</b>		\$19,405,547

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$14,243,372</b>	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	<b>\$359</b>	\$345	\$293
Revenue Collected During FY 04:	<b>\$36,469,002</b>	\$39,242,501	\$28,722,204
Expenditures During FY 04:	<b>\$28,835,114</b>	\$38,033,849	\$28,246,468
Per Capita Revenue:	<b>\$919</b>	\$751	\$707
Per Capita Expenditures:	<b>\$727</b>	\$741	\$699
Revenues over (under) Expenditures:	<b>\$7,633,888</b>	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	<b>63.21%</b>	51.08%	43.48%
Ending Fund Balance for FY 04:	<b>\$18,227,469</b>	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	<b>\$459</b>	\$363	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	<b>\$27,137,618</b>	\$5,893,405	\$8,893,874



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$24,019,589</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$605</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>5.06%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$70,131,228</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,767</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$16,087,223</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$16,616,070</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$405</b>	\$261	\$202
Per Capita Expenditures:	<b>\$419</b>	\$239	\$201
Operating Income (loss):	<b>-\$528,847</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>415.94%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$69,112,704</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$1,742</b>	\$1,069	\$906



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Rockbridge Village		
<b>Unit Code:</b>	031/035/32	<b>County:</b>	GREENE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$67,930		
<b>Equalized Assessed Valuation:</b>	\$1,062,839		
<b>Population:</b>	250		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$8,820		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$198,227</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$793</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$44,402</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$17,557</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$178</b>	\$431	\$233
Per Capita Expenditures:	<b>\$70</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$26,845</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>1281.95%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$225,072</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$900</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$193,863</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$31,209</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$</b>	<b>\$770</b>	<b>\$60</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.41%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$44,375</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$178</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$37,712</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$35,463</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$151</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$142</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>\$2,249</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>131.47%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$46,624</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$186</b>	<b>\$1,156</b>	<b>\$330</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Rockdale Village	
<b>Unit Code:</b>	099/105/32	<b>County:</b> WILL
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$5,118,500	
<b>Equalized Assessed Valuation:</b>	\$32,159,240	
<b>Population:</b>	1,888	
<b>Employees:</b>		
<b>Full Time:</b>		8
<b>Part Time:</b>		5
<b>Salaries Paid:</b>		\$446,509

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,845,434</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$977</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$1,152,895</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$1,544,785</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$611</b>	\$593	\$456
Per Capita Expenditures:	<b>\$818</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$391,890</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>94.09%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,453,545</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$770</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$1,592,960</b>	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$50,200</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$27</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.00%</b>	1.55%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$5,650,850</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,993</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$1,238,086</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$1,134,549</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$656</b>	\$369	\$240
Per Capita Expenditures:	<b>\$601</b>	\$348	\$239
Operating Income (loss):	<b>\$103,537</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>507.20%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$5,754,387</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$3,048</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name</b>	Rockford City		
<b>Unit Code:</b>	101/035/30	<b>County:</b>	WINNEBAGO
<b>Fiscal Year End:</b>	12/31/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$267,347,903		
<b>Equalized Assessed Valuation:</b>	\$1,717,738,000		
<b>Population:</b>	150,115		
<b>Employees:</b>			
<b>Full Time:</b>	1,217		
<b>Part Time:</b>	65		
<b>Salaries Paid:</b>	\$65,848,100		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$37,927,272</b>	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	<b>\$253</b>	\$345	\$293
Revenue Collected During FY 04:	<b>\$134,997,361</b>	\$39,242,501	\$28,722,204
Expenditures During FY 04:	<b>\$124,741,228</b>	\$38,033,849	\$28,246,468
Per Capita Revenue:	<b>\$899</b>	\$751	\$707
Per Capita Expenditures:	<b>\$831</b>	\$741	\$699
Revenues over (under) Expenditures:	<b>\$10,256,133</b>	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	<b>33.35%</b>	51.08%	43.48%
Ending Fund Balance for FY 04:	<b>\$41,604,602</b>	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	<b>\$277</b>	\$363	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$30,854,672</b>	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	<b>\$13,710,494</b>	\$5,893,405	\$8,893,874



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$134,402,071</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$895</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>3.49%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$96,924,121</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$646</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$23,147,721</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$16,795,017</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$154</b>	\$261	\$202
Per Capita Expenditures:	<b>\$112</b>	\$239	\$201
Operating Income (loss):	<b>\$6,352,704</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>614.58%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$103,219,225</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$688</b>	\$1,069	\$906



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Rockton Village		
<b>Unit Code:</b>	101/040/32	<b>County:</b>	WINNEBAGO
<b>Fiscal Year End:</b>	5/31/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,359,244		
<b>Equalized Assessed Valuation:</b>	\$96,584,399		
<b>Population:</b>	5,298		
<b>Employees:</b>			
<b>Full Time:</b>	21		
<b>Part Time:</b>	55		
<b>Salaries Paid:</b>	\$1,090,704		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,634,574	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$309	\$396	\$278
Revenue Collected During FY 04:	\$2,375,420	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$4,227,827	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$448	\$593	\$456
Per Capita Expenditures:	\$798	\$569	\$471
Revenues over (under) Expenditures:	-\$1,852,407	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	11.51%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$486,557	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$92	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$193,543	\$147,119	\$
Total Unreserved Funds:	\$293,014	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,948,125</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$368</b>	\$967	\$458
General Obligation Debt over EAV:	<b>1.24%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$656,610</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$124</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$949,486</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$821,158</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$179</b>	\$369	\$240
Per Capita Expenditures:	<b>\$155</b>	\$348	\$239
Operating Income (loss):	<b>\$128,328</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>54.61%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$448,470</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$85</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Rockwood Village		
<b>Unit Code:</b>	079/055/32	<b>County:</b>	RANDOLPH
<b>Fiscal Year End:</b>	12/31/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$9,220		
<b>Equalized Assessed Valuation:</b>	\$1,000,000		
<b>Population:</b>	50		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$2,190		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$112,607	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$2,252	\$536	\$353
Revenue Collected During FY 04:	\$12,085	\$200,216	\$101,726
Expenditures During FY 04:	\$42,374	\$193,518	\$99,533
Per Capita Revenue:	\$242	\$431	\$233
Per Capita Expenditures:	\$847	\$425	\$232
Revenues over (under) Expenditures:	-\$30,289	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	194.27%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$82,318	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$1,646	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$82,318	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$14,200</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$284</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Rolling Meadows City	
<b>Unit Code:</b>	016/500/30	<b>County:</b> COOK
<b>Fiscal Year End:</b>	12/31/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$42,888,881	
<b>Equalized Assessed Valuation:</b>	\$787,489,143	
<b>Population:</b>	24,604	
<b>Employees:</b>		
<b>Full Time:</b>		234
<b>Part Time:</b>		78
<b>Salaries Paid:</b>		\$16,399,877

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$4,022,347</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$163</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$22,754,131</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$31,036,701</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$925</b>	\$593	\$456
Per Capita Expenditures:	<b>\$1,261</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$8,282,570</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>14.96%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$4,642,318</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$189</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,452,856</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$4,075,589</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$27,913,554</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,135</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>2.75%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$8,294,195</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$337</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$6,681,249</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$7,410,652</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$272</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$301</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$729,403</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>97.05%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$7,191,850</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$292</b>	<b>\$939</b>	<b>\$612</b>





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$46,488,553</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$2,113</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.97%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$27,961,486</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,271</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$15,224,669</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$12,557,171</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$692</b>	\$369	\$240
Per Capita Expenditures:	<b>\$571</b>	\$348	\$239
Operating Income (loss):	<b>\$2,667,498</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>672.91%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$84,498,982</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$3,841</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Roodhouse City		
<b>Unit Code:</b>	031/040/30	<b>County:</b>	GREENE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,245,350		
<b>Equalized Assessed Valuation:</b>	\$8,006,902		
<b>Population:</b>	2,214		
<b>Employees:</b>			
<b>Full Time:</b>	45		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$646,741		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$311,915</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$141</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$769,212</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$770,758</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$347</b>	\$593	\$456
Per Capita Expenditures:	<b>\$348</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$1,546</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>41.80%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$322,170</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$146</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$322,170</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$501,540</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$227</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.00%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$3,356,041</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,516</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$2,565,438</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$2,569,621</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$1,159</b>	\$369	\$240
Per Capita Expenditures:	<b>\$1,161</b>	\$348	\$239
Operating Income (loss):	<b>-\$4,183</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>130.22%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$3,346,185</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$1,511</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Roscoe Village	
<b>Unit Code:</b>	101/045/32	<b>County:</b> WINNEBAGO
<b>Fiscal Year End:</b>	12/31/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$4,291,269	
<b>Equalized Assessed Valuation:</b>	\$116,191,879	
<b>Population:</b>	6,244	
<b>Employees:</b>		
<b>Full Time:</b>		20
<b>Part Time:</b>		54
<b>Salaries Paid:</b>		\$853,123

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,658,104</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$266</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$3,744,928</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$4,216,809</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$600</b>	\$593	\$456
Per Capita Expenditures:	<b>\$675</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$471,881</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>53.39%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$2,251,223</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$361</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$849,596</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$1,412,254</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,206,111</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$193</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.17%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$	\$851	\$530
Revenue Collected During FY 04:	\$	\$2,234,592	\$892,783
Expenditures During FY 04:	\$	\$2,064,230	\$854,724
Per Capita Revenue:	\$	\$369	\$240
Per Capita Expenditures:	\$	\$348	\$239
Operating Income (loss):	\$	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Rose Hill Village		
<b>Unit Code:</b>	040/020/32	<b>County:</b>	JASPER
<b>Fiscal Year End:</b>	12/31/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$10,000		
<b>Equalized Assessed Valuation:</b>	\$344,666		
<b>Population:</b>	78		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$141,471	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$1,814	\$536	\$353
Revenue Collected During FY 04:	\$9,579	\$200,216	\$101,726
Expenditures During FY 04:	\$2,354	\$193,518	\$99,533
Per Capita Revenue:	\$123	\$431	\$233
Per Capita Expenditures:	\$30	\$425	\$232
Revenues over (under) Expenditures:	\$7,225	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	6316.74%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$148,696	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$1,906	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Roselle Village	
<b>Unit Code:</b>	022/095/32	<b>County:</b> DUPAGE
<b>Fiscal Year End:</b>	12/31/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$26,568,081	
<b>Equalized Assessed Valuation:</b>	\$584,597,184	
<b>Population:</b>	23,115	
<b>Employees:</b>		
<b>Full Time:</b>		113
<b>Part Time:</b>		33
<b>Salaries Paid:</b>		\$7,430,542

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$6,441,516</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$279</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$11,155,886</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$11,216,689</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$483</b>	\$593	\$456
Per Capita Expenditures:	<b>\$485</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$60,803</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>61.34%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$6,879,797</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$298</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,254,230</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$6,911,478</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$16,589,162</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$718</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.91%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$14,308,412</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$619</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$5,603,700</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$6,080,625</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$242</b>	\$369	\$240
Per Capita Expenditures:	<b>\$263</b>	\$348	\$239
Operating Income (loss):	<b>-\$476,925</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>226.46%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$13,770,011</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$596</b>	\$939	\$612





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$276,532,024</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$66,699</b>	\$967	\$458
General Obligation Debt over EAV:	<b>17.37%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$214,761,757</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$51,800</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$49,980,675</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$49,461,217</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$12,055</b>	\$369	\$240
Per Capita Expenditures:	<b>\$11,930</b>	\$348	\$239
Operating Income (loss):	<b>\$519,458</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>390.33%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$193,064,185</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$46,566</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Roseville Village		
<b>Unit Code:</b>	094/030/32	<b>County:</b>	WARREN
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$676,250		
<b>Equalized Assessed Valuation:</b>	\$6,648,715		
<b>Population:</b>	1,083		
<b>Employees:</b>			
<b>Full Time:</b>			3
<b>Part Time:</b>			11
<b>Salaries Paid:</b>			\$88,578

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$484,626</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$447</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$250,196</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$223,376</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$231</b>	\$593	\$456
Per Capita Expenditures:	<b>\$206</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$26,820</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>228.96%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$511,446</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$472</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$511,446</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$499,252</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$461</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.00%</b>	1.55%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$633,164</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$585</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$200,441</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$254,652</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$185</b>	\$369	\$240
Per Capita Expenditures:	<b>\$235</b>	\$348	\$239
Operating Income (loss):	<b>-\$54,211</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>227.35%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$578,953</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$535</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Rosiclare City		
<b>Unit Code:</b>	035/020/30	<b>County:</b>	HARDIN
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,012,268		
<b>Equalized Assessed Valuation:</b>	\$4,373,761		
<b>Population:</b>	1,213		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$254,352		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$553,115</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$456</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$291,693</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$354,097</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$240</b>	\$593	\$456
Per Capita Expenditures:	<b>\$292</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$62,404</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>138.58%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$490,711</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$405</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$203,875</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$286,863</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$403,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$332</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$390,325</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$322</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$505,403</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$364,312</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$417</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$300</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$141,091</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>89.01%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$324,281</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$267</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Rossville Village		
<b>Unit Code:</b>	092/090/32	<b>County:</b>	VERMILION
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$1,190,135		
<b>Equalized Assessed Valuation:</b>	\$8,211,136		
<b>Population:</b>	1,217		
<b>Employees:</b>			
<b>Full Time:</b>			6
<b>Part Time:</b>			3
<b>Salaries Paid:</b>			\$208,652

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	-\$7,222	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	-\$6	\$396	\$278
Revenue Collected During FY 04:	\$225,420	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$213,675	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$185	\$593	\$456
Per Capita Expenditures:	\$176	\$569	\$471
Revenues over (under) Expenditures:	\$11,745	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	2.12%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$4,523	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$4	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,390	\$576,973	\$
Total Unrestricted Net Assets:	\$2,669	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$147,534</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$121</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.00%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,051,224</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,685</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$1,057,688</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$1,066,718</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$869</b>	\$369	\$240
Per Capita Expenditures:	<b>\$877</b>	\$348	\$239
Operating Income (loss):	<b>-\$9,030</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>191.45%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$2,042,194</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$1,678</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Round Lake Village		
<b>Unit Code:</b>	049/160/32	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$33,222,585		
<b>Equalized Assessed Valuation:</b>	\$177,037,387		
<b>Population:</b>	9,333		
<b>Employees:</b>			
<b>Full Time:</b>	46		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$2,145,477		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$3,809,527</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$408</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$6,523,246</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$5,216,140</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$699</b>	\$593	\$456
Per Capita Expenditures:	<b>\$559</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$1,307,106</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>98.09%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$5,116,666</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$548</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$140,575</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$4,976,091</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$13,068,435</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$1,400</b>	\$967	\$458
General Obligation Debt over EAV:	<b>5.74%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$4,389,000</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$470</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$7,970,271</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$4,739,547</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$854</b>	\$369	\$240
Per Capita Expenditures:	<b>\$508</b>	\$348	\$239
Operating Income (loss):	<b>\$3,230,724</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>157.05%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$7,443,279</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$798</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name</b>	Round Lake Beach Village	
<b>Unit Code:</b>	049/165/32	<b>County:</b> LAKE
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$19,636,329	
<b>Equalized Assessed Valuation:</b>	\$335,534,367	
<b>Population:</b>	25,859	
<b>Employees:</b>		
<b>Full Time:</b>	91	
<b>Part Time:</b>	4	
<b>Salaries Paid:</b>	\$4,661,399	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$5,984,136</b>	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	<b>\$231</b>	\$345	\$293
Revenue Collected During FY 04:	<b>\$10,999,241</b>	\$39,242,501	\$28,722,204
Expenditures During FY 04:	<b>\$18,029,085</b>	\$38,033,849	\$28,246,468
Per Capita Revenue:	<b>\$425</b>	\$751	\$707
Per Capita Expenditures:	<b>\$697</b>	\$741	\$699
Revenues over (under) Expenditures:	<b>-\$7,029,844</b>	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	<b>32.66%</b>	51.08%	43.48%
Ending Fund Balance for FY 04:	<b>\$5,887,429</b>	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	<b>\$228</b>	\$363	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,713,058</b>	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	<b>-\$13,587,404</b>	\$5,893,405	\$8,893,874



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$24,448,980</b>	<b>\$56,184,260</b>	<b>\$31,575,668</b>
Per Capita Debt:	<b>\$945</b>	<b>\$1,079</b>	<b>\$782</b>
General Obligation Debt over EAV:	<b>5.35%</b>	<b>69.12%</b>	<b>2.95%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$10,016,159</b>	<b>\$48,152,423</b>	<b>\$29,417,200</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$387</b>	<b>\$882</b>	<b>\$652</b>
Revenue Collected During FY 04:	<b>\$3,758,224</b>	<b>\$14,227,267</b>	<b>\$8,439,706</b>
Expenditures During FY 04:	<b>\$3,460,648</b>	<b>\$12,961,081</b>	<b>\$7,819,586</b>
Per Capita Revenue:	<b>\$145</b>	<b>\$261</b>	<b>\$202</b>
Per Capita Expenditures:	<b>\$134</b>	<b>\$239</b>	<b>\$201</b>
Operating Income (loss):	<b>\$297,576</b>	<b>\$1,266,186</b>	<b>\$309,720</b>
Ratio of Retained Earnings to Expenditures:	<b>298.03%</b>	<b>474.61%</b>	<b>438.31%</b>
Ending Retained Earnings for FY 04:	<b>\$10,313,735</b>	<b>\$56,814,150</b>	<b>\$37,669,408</b>
Per Capita Ending Retained Earnings:	<b>\$399</b>	<b>\$1,069</b>	<b>\$906</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Round Lake Heights Village	
<b>Unit Code:</b>	049/170/32	<b>County:</b> LAKE
<b>Fiscal Year End:</b>	6/30/2004	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$1,488,800	
<b>Equalized Assessed Valuation:</b>	\$40,399,357	
<b>Population:</b>	1,375	
<b>Employees:</b>		
<b>Full Time:</b>		7
<b>Part Time:</b>		9
<b>Salaries Paid:</b>		\$354,999

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$894,840</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$651</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$724,432</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$724,520</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$527</b>	\$593	\$456
Per Capita Expenditures:	<b>\$527</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$88</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>126.26%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$914,752</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$665</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$42,949</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$871,803</b>	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$397,971</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$289</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$159,485</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$116</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$639,266</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$541,320</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$465</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$394</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$97,946</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>497.03%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$2,690,505</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,957</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Round Lake Park Village		
<b>Unit Code:</b>	049/175/32	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,927,337		
<b>Equalized Assessed Valuation:</b>	\$62,490,587		
<b>Population:</b>	6,200		
<b>Employees:</b>			
<b>Full Time:</b>			25
<b>Part Time:</b>			18
<b>Salaries Paid:</b>			\$1,236,655

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$414,803</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$67</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$2,731,423</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$2,720,856</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$441</b>	\$593	\$456
Per Capita Expenditures:	<b>\$439</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$10,567</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>15.63%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$425,370</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$69</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$425,370</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,560,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$252</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>2.49%</b>	<b>1.55%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$872,530</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$141</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$919,643</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,050,397</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$148</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$169</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$130,754</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>70.62%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$741,776</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$120</b>	<b>\$939</b>	<b>\$612</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$5,892,996	\$1,405,821
Per Capita Debt:	\$	\$967	\$458
General Obligation Debt over EAV:	<b>0.00%</b>	1.55%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$3,366,928</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,156</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$483,265</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$583,776</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$309</b>	\$369	\$240
Per Capita Expenditures:	<b>\$374</b>	\$348	\$239
Operating Income (loss):	<b>-\$100,511</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>575.07%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$3,357,119</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$2,149</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Royal Village		
<b>Unit Code:</b>	010/085/32	<b>County:</b>	CHAMPAIGN
<b>Fiscal Year End:</b>	3/31/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$77,200		
<b>Equalized Assessed Valuation:</b>	\$4,861,121		
<b>Population:</b>	279		
<b>Employees:</b>			
<b>Full Time:</b>			1
<b>Part Time:</b>			3
<b>Salaries Paid:</b>			\$10,912

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$83,056</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$298</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$57,859</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$64,222</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$207</b>	\$431	\$233
Per Capita Expenditures:	<b>\$230</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$6,363</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>119.42%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$76,693</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$275</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$8,446</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$68,247</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$58,001</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$208</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$29,530</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$34,017</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$106</b>	\$393	\$158
Per Capita Expenditures:	<b>\$122</b>	\$413	\$180
Operating Income (loss):	<b>-\$4,487</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>157.32%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$53,514</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$192</b>	\$1,156	\$330





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$159,424</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$797</b>	\$770	\$60
General Obligation Debt over EAV:	<b>11.62%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$32,183</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$161</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$64,501</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$111,210</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$323</b>	\$393	\$158
Per Capita Expenditures:	<b>\$556</b>	\$413	\$180
Operating Income (loss):	<b>-\$46,709</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>-70.94%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>-\$78,892</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>-\$394</b>	\$1,156	\$330





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$322,000</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$268</b>	\$967	\$458
General Obligation Debt over EAV:	<b>1.87%</b>	1.55%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,735,752</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,446</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$346,878</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$351,168</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$289</b>	\$369	\$240
Per Capita Expenditures:	<b>\$293</b>	\$348	\$239
Operating Income (loss):	<b>-\$4,290</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>493.06%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$1,731,462</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$1,443</b>	\$939	\$612



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Ruma Village		
<b>Unit Code:</b>	079/060/32	<b>County:</b>	RANDOLPH
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$309,375		
<b>Equalized Assessed Valuation:</b>	\$1,775,819		
<b>Population:</b>	260		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$37,315		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$104,772</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$403</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$140,708</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$136,964</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$541</b>	\$431	\$233
Per Capita Expenditures:	<b>\$527</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$3,744</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>77.40%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$106,016</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$408</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$106,016</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$275,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$1,058</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$901,797</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$3,468</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$104,437</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$97,086</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$402</b>	\$393	\$158
Per Capita Expenditures:	<b>\$373</b>	\$413	\$180
Operating Income (loss):	<b>\$7,351</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>936.44%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$909,148</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$3,497</b>	\$1,156	\$330



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Rushville City		
<b>Unit Code:</b>	084/025/30	<b>County:</b>	SCHUYLER
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$6,197,292		
<b>Equalized Assessed Valuation:</b>	\$21,958,686		
<b>Population:</b>	3,212		
<b>Employees:</b>			
<b>Full Time:</b>	22		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$832,392		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,688,240</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$526</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$1,360,431</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$1,743,941</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$424</b>	\$593	\$456
Per Capita Expenditures:	<b>\$543</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$383,510</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>68.55%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,195,395</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$372</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$367,594</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$827,801</b>	\$902,886	\$381,667

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$3,309,965</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,030</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.55%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$5,368,671</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,671</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$832,103</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$805,519</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$259</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$251</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$26,584</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>649.26%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$5,229,920</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,628</b>	<b>\$939</b>	<b>\$612</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Russellville Village		
<b>Unit Code:</b>	051/025/32	<b>County:</b>	LAWRENCE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$13,740		
<b>Equalized Assessed Valuation:</b>	\$262,904		
<b>Population:</b>	131		
<b>Employees:</b>			
<b>Full Time:</b>			3
<b>Part Time:</b>			6
<b>Salaries Paid:</b>			\$5,055

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$15,590</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$119</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$11,194</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$13,740</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$85</b>	\$431	\$233
Per Capita Expenditures:	<b>\$105</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$2,546</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>94.93%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$13,044</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$100</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$14,130</b>	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330

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# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

<b>Unit Name</b>	Rutland Village	
<b>Unit Code:</b>	050/095/32	<b>County:</b> LASALLE
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$254,638	
<b>Equalized Assessed Valuation:</b>	\$1,916,083	
<b>Population:</b>	354	
<b>Employees:</b>		
<b>Full Time:</b>		
<b>Part Time:</b>	15	
<b>Salaries Paid:</b>	\$18,076	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$179,099	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$506	\$536	\$353
Revenue Collected During FY 04:	\$99,116	\$200,216	\$101,726
Expenditures During FY 04:	\$104,383	\$193,518	\$99,533
Per Capita Revenue:	\$280	\$431	\$233
Per Capita Expenditures:	\$295	\$425	\$232
Revenues over (under) Expenditures:	-\$5,267	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	166.53%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$173,832	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$491	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$28,718	\$22,656	\$
Total Unreserved Funds:	\$145,114	\$156,983	\$101,427

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$90,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$254</b>	\$770	\$60
General Obligation Debt over EAV:	<b>0.00%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$392,204</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,108</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$42,624</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$53,415</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$120</b>	\$393	\$158
Per Capita Expenditures:	<b>\$151</b>	\$413	\$180
Operating Income (loss):	<b>-\$10,791</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>714.06%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$381,413</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$1,077</b>	\$1,156	\$330