





## 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>\$438,809</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$663</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$200,250</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$147,604</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$302</b>	\$393	\$158
Per Capita Expenditures:	<b>\$223</b>	\$413	\$180
Operating Income (loss):	<b>\$52,646</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>334.70%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$494,035</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$746</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>	Valley City Village		
<b>Unit Code:</b>	075/095/32	<b>County:</b>	PIKE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$10,337		
<b>Equalized Assessed Valuation:</b>	\$144,865		
<b>Population:</b>	26		
<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>\$67,244</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$2,586</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$4,432</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$5,915</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$170</b>	\$431	\$233
Per Capita Expenditures:	<b>\$228</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$1,483</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>1111.77%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$65,761</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$2,529</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$65,861</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>	Valmeyer Village		
<b>Unit Code:</b>	067/030/32	<b>County:</b>	MONROE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,060,000		
<b>Equalized Assessed Valuation:</b>	\$12,638,680		
<b>Population:</b>	960		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$166,488		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$11,641	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$12	\$536	\$353
Revenue Collected During FY 04:	\$363,684	\$200,216	\$101,726
Expenditures During FY 04:	\$585,466	\$193,518	\$99,533
Per Capita Revenue:	\$379	\$431	\$233
Per Capita Expenditures:	\$610	\$425	\$232
Revenues over (under) Expenditures:	-\$221,782	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	-0.02%	261.62%	135.76%
Ending Fund Balance for FY 04:	-\$142	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	-\$142	\$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>\$1,847,037</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$1,924</b>	\$770	\$60
General Obligation Debt over EAV:	<b>10.48%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$3,923,269</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$4,087</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$281,577</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$356,651</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$293</b>	\$393	\$158
Per Capita Expenditures:	<b>\$372</b>	\$413	\$180
Operating Income (loss):	<b>-\$75,074</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>886.32%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$3,161,066</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$3,293</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>	Vandalia City		
<b>Unit Code:</b>	026/040/30	<b>County:</b>	FAYETTE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,586,318		
<b>Equalized Assessed Valuation:</b>	\$46,425,255		
<b>Population:</b>	7,000		
<b>Employees:</b>			
<b>Full Time:</b>	52		
<b>Part Time:</b>	46		
<b>Salaries Paid:</b>	\$1,888,908		

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>\$1,840,070</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$263</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$3,543,936</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$5,211,783</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$506</b>	\$593	\$456
Per Capita Expenditures:	<b>\$745</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$1,667,847</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>3.50%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$182,320</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$26</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$81,972</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$100,348</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>\$1,561,236</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$223</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>\$2,176,611</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$311</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$1,825,360</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$2,097,780</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$261</b>	\$369	\$240
Per Capita Expenditures:	<b>\$300</b>	\$348	\$239
Operating Income (loss):	<b>-\$272,420</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>90.77%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$1,904,191</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$272</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>	Varna Village		
<b>Unit Code:</b>	059/035/32	<b>County:</b>	MARSHALL
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$331,000		
<b>Equalized Assessed Valuation:</b>	\$3,324,748		
<b>Population:</b>	428		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$35,220		

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>\$358,257</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$837</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$129,960</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$216,997</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$304</b>	\$431	\$233
Per Capita Expenditures:	<b>\$507</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$87,037</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>124.99%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$271,220</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$634</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$271,220</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>\$87,582</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$205</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$63,963</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$52,369</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$149</b>	\$393	\$158
Per Capita Expenditures:	<b>\$122</b>	\$413	\$180
Operating Income (loss):	<b>\$11,594</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>189.38%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$99,176</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$232</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	Venedy Village		
Unit Code:	095/060/32	County:	WASHINGTON
Fiscal Year End:	3/31/2004		
Accounting Method:	Cash		
Appropriation or Budget:	\$36,425		
Equalized Assessed Valuation:	\$855,195		
Population:	147		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$38,680	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$263	\$536	\$353
Revenue Collected During FY 04:	\$30,410	\$200,216	\$101,726
Expenditures During FY 04:	\$30,639	\$193,518	\$99,533
Per Capita Revenue:	\$207	\$431	\$233
Per Capita Expenditures:	\$208	\$425	\$232
Revenues over (under) Expenditures:	-\$229	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	125.50%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$38,451	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$262	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$38,451	\$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>	Venice City		
<b>Unit Code:</b>	057/120/30	<b>County:</b>	MADISON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,108,852		
<b>Equalized Assessed Valuation:</b>	\$12,976,849		
<b>Population:</b>	3,500		
<b>Employees:</b>			
<b>Full Time:</b>	40		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$619,855		

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>\$1,164,708</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$333</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$1,838,594</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$1,951,964</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$525</b>	\$593	\$456
Per Capita Expenditures:	<b>\$558</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$113,370</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>53.86%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,051,338</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$300</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$1,051,338</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:	\$	\$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:	\$	\$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>\$210,596</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$429</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$105,417</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$128,636</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$215</b>	\$393	\$158
Per Capita Expenditures:	<b>\$262</b>	\$413	\$180
Operating Income (loss):	<b>-\$23,219</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>145.66%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$187,377</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$382</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>	Vermilion Village	
<b>Unit Code:</b>	023/045/32	<b>County:</b> EDGAR
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$81,500	
<b>Equalized Assessed Valuation:</b>	\$1,037,401	
<b>Population:</b>	283	
<b>Employees:</b>		
<b>Full Time:</b>	1	
<b>Part Time:</b>	2	
<b>Salaries Paid:</b>	\$14,320	

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>\$163,691</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$578</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$39,713</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$38,710</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$140</b>	\$431	\$233
Per Capita Expenditures:	<b>\$137</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$1,003</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>425.46%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$164,694</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$582</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$164,694</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>\$222,238</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$785</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$30,112</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$35,039</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$106</b>	\$393	\$158
Per Capita Expenditures:	<b>\$124</b>	\$413	\$180
Operating Income (loss):	<b>-\$4,927</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>620.20%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$217,311</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$768</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>	Vermont Village		
<b>Unit Code:</b>	029/105/32	<b>County:</b>	FULTON
<b>Fiscal Year End:</b>	3/31/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$607,621		
<b>Equalized Assessed Valuation:</b>	\$2,687,398		
<b>Population:</b>	792		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$92,973		

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>\$212,967</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$269</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$269,142</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$323,623</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$340</b>	\$431	\$233
Per Capita Expenditures:	<b>\$409</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$54,481</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>48.91%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$158,286</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$200</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$5,702</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$152,584</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>\$252,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$318</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>\$761,239</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$961</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$136,830</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$154,521</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$173</b>	\$393	\$158
Per Capita Expenditures:	<b>\$195</b>	\$413	\$180
Operating Income (loss):	<b>-\$17,691</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>481.20%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$743,548</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$939</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>	Vernon Village		
<b>Unit Code:</b>	058/065/32	<b>County:</b>	MARION
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$39,583		
<b>Equalized Assessed Valuation:</b>	\$718,149		
<b>Population:</b>	178		
<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>\$133,613</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$751</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$23,270</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$36,092</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$131</b>	\$431	\$233
Per Capita Expenditures:	<b>\$203</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$12,822</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>168.43%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$60,791</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$342</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$60,791</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>\$5,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$28</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>\$50,250</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$282</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$43,343</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$39,612</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$244</b>	\$393	\$158
Per Capita Expenditures:	<b>\$223</b>	\$413	\$180
Operating Income (loss):	<b>\$3,731</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>287.74%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$113,981</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$640</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>	Vernon Hills Village	
<b>Unit Code:</b>	049/190/32	<b>County:</b> LAKE
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$32,940,507	
<b>Equalized Assessed Valuation:</b>	\$930,211,604	
<b>Population:</b>	20,120	
<b>Employees:</b>		
<b>Full Time:</b>	120	
<b>Part Time:</b>	6	
<b>Salaries Paid:</b>	\$8,088,757	

Blended Component Units
Number Submitted = 1
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$21,072,134</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$1,047</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$18,712,528</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$20,290,313</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$930</b>	\$593	\$456
Per Capita Expenditures:	<b>\$1,008</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$1,577,785</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>96.33%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$19,544,781</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$971</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>\$3,853,227</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$19,356,210</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>\$12,760,000</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$634</b>	\$967	\$458
General Obligation Debt over EAV:	<b>1.37%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$761,023</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$38</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$616,181</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$579,381</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$31</b>	\$369	\$240
Per Capita Expenditures:	<b>\$29</b>	\$348	\$239
Operating Income (loss):	<b>\$36,800</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>137.70%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$797,823</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$40</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>	Verona Village		
<b>Unit Code:</b>	032/075/32	<b>County:</b>	GRUNDY
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$986,500		
<b>Equalized Assessed Valuation:</b>	\$2,328,389		
<b>Population:</b>	257		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$7,600		

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>\$116,742</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$454</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$54,542</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$39,479</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$212</b>	\$431	\$233
Per Capita Expenditures:	<b>\$154</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$15,063</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>333.86%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$131,805</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$513</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$27,152</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$104,653</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:	<b>\$7,000</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$7,000</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$27</b>	\$393	\$158
Per Capita Expenditures:	<b>\$27</b>	\$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>	Versailles Village		
<b>Unit Code:</b>	005/025/32	<b>County:</b>	BROWN
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$611,850		
<b>Equalized Assessed Valuation:</b>	\$1,732,205		
<b>Population:</b>	567		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$64,848		

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>\$194,635</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$343</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$145,287</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$170,997</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$256</b>	\$431	\$233
Per Capita Expenditures:	<b>\$302</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$25,710</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>117.53%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$200,980</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$354</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$3,119</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$197,861</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>\$50,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$88</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>\$629,974</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,111</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$90,031</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$62,521</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$159</b>	\$393	\$158
Per Capita Expenditures:	<b>\$110</b>	\$413	\$180
Operating Income (loss):	<b>\$27,510</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>1000.35%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$625,429</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$1,103</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>	Victoria Village		
<b>Unit Code:</b>	048/060/32	<b>County:</b>	KNOX
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$185,780		
<b>Equalized Assessed Valuation:</b>	\$1,757,550		
<b>Population:</b>	324		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$34,850		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$367,406	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$1,134	\$536	\$353
Revenue Collected During FY 04:	\$54,819	\$200,216	\$101,726
Expenditures During FY 04:	\$87,518	\$193,518	\$99,533
Per Capita Revenue:	\$169	\$431	\$233
Per Capita Expenditures:	\$270	\$425	\$232
Revenues over (under) Expenditures:	-\$32,699	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	271.57%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$237,674	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$734	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$237,674	\$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>\$145,254</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$448</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$62,392</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$67,498</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$193</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$208</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$5,106</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>361.00%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$243,666</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$752</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>\$503,732</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$408</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>\$1,294,372</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,049</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$1,015,922</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$936,325</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$823</b>	\$369	\$240
Per Capita Expenditures:	<b>\$759</b>	\$348	\$239
Operating Income (loss):	<b>\$79,597</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>146.74%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$1,373,969</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$1,113</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>	Villa Grove City		
<b>Unit Code:</b>	021/045/30	<b>County:</b>	DOUGLAS
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,196,695		
<b>Equalized Assessed Valuation:</b>	\$17,133,765		
<b>Population:</b>	2,553		
<b>Employees:</b>			
<b>Full Time:</b>	14		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$467,239		

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>\$788,736</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$309</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$973,314</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$1,131,676</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$381</b>	\$593	\$456
Per Capita Expenditures:	<b>\$443</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$158,362</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>61.60%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$697,162</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$273</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$7,664</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$689,498</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>\$3,480,424</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,363</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>2.92%</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>\$3,069,170</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,202</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$673,707</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$721,000</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>\$282</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$47,293</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>419.12%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$3,021,877</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,184</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>	Villa Park Village		
<b>Unit Code:</b>	022/100/32	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$30,714,068		
<b>Equalized Assessed Valuation:</b>	\$492,622,818		
<b>Population:</b>	22,517		
<b>Employees:</b>			
<b>Full Time:</b>			155
<b>Part Time:</b>			107
<b>Salaries Paid:</b>			\$10,406,096

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>\$6,108,800</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$271</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$16,905,557</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$18,056,743</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$751</b>	\$593	\$456
Per Capita Expenditures:	<b>\$802</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$1,151,186</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>39.27%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$7,091,520</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$315</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>\$8,542,449</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>\$9,235,000</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$410</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>\$9,771,446</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$434</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$3,851,685</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$4,768,548</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$171</b>	\$369	\$240
Per Capita Expenditures:	<b>\$212</b>	\$348	\$239
Operating Income (loss):	<b>-\$916,863</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>188.88%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$9,006,701</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$400</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>	Viola Village	
<b>Unit Code:</b>	066/050/32	<b>County:</b> MERCER
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$565,950	
<b>Equalized Assessed Valuation:</b>	\$7,916,345	
<b>Population:</b>	964	
<b>Employees:</b>		
<b>Full Time:</b>	2	
<b>Part Time:</b>	14	
<b>Salaries Paid:</b>	\$100,622	

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>\$152,813</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$159</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$195,962</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$177,789</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$203</b>	\$431	\$233
Per Capita Expenditures:	<b>\$184</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$18,173</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>86.89%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$154,486</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>\$154,486</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>\$451,763</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$469</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$110,569</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$133,997</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$115</b>	\$393	\$158
Per Capita Expenditures:	<b>\$139</b>	\$413	\$180
Operating Income (loss):	<b>-\$23,428</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>345.71%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$463,235</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$481</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>	Virден City		
<b>Unit Code:</b>	056/120/30	<b>County:</b>	MACOUPIN
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,018,092		
<b>Equalized Assessed Valuation:</b>	\$25,609,738		
<b>Population:</b>	3,600		
<b>Employees:</b>			
<b>Full Time:</b>			23
<b>Part Time:</b>			18
<b>Salaries Paid:</b>			\$723,348

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>\$869,890</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$242</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$1,237,711</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$1,334,326</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$344</b>	\$593	\$456
Per Capita Expenditures:	<b>\$371</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$96,615</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>57.95%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$773,275</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$215</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$173,063</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$600,212</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>\$837,201</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$233</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$445,113</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$517,890</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$124</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$144</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$72,777</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>147.60%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$764,424</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$212</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>	Virgil Village		
<b>Unit Code:</b>	045/100/32	<b>County:</b>	KANE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$179,200		
<b>Equalized Assessed Valuation:</b>	\$52,659,888		
<b>Population:</b>	266		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$11,363		

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>\$287,326</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$1,080</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$149,740</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$225,609</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$563</b>	\$431	\$233
Per Capita Expenditures:	<b>\$848</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$75,869</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>93.73%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$211,457</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$795</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$167,411</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>	Virginia City	
<b>Unit Code:</b>	009/030/30	<b>County:</b> CASS
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Combination	
<b>Appropriation or Budget:</b>	\$1,476,402	
<b>Equalized Assessed Valuation:</b>	\$10,822,088	
<b>Population:</b>	1,728	
<b>Employees:</b>		
<b>Full Time:</b>		13
<b>Part Time:</b>		27
<b>Salaries Paid:</b>		\$405,074

Blended Component Units
Number Submitted = 3
Cemetery
Jennie Marr Dunaway Memorial Park
Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$798,693</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$462</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$1,112,078</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$917,114</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$644</b>	\$593	\$456
Per Capita Expenditures:	<b>\$531</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$194,964</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>124.04%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,137,615</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$658</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$634,949</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$502,666</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>\$541,296</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$313</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$331,956</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$290,086</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$192</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$168</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$41,870</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>204.83%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$594,171</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$344</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>	Volo Village		
<b>Unit Code:</b>	049/192/32	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$959,900		
<b>Equalized Assessed Valuation:</b>	\$15,948,028		
<b>Population:</b>	475		
<b>Employees:</b>			
<b>Full Time:</b>			1
<b>Part Time:</b>			2
<b>Salaries Paid:</b>			\$78,814

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>\$441,762</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$930</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$1,155,265</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$1,097,351</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$2,432</b>	\$431	\$233
Per Capita Expenditures:	<b>\$2,310</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$57,914</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>45.53%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$499,676</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$1,052</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$70,901</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$428,775</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

#### 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:	\$	\$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>	Waggoner Village		
<b>Unit Code:</b>	068/085/32	<b>County:</b>	MONTGOME
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$137,015		
<b>Equalized Assessed Valuation:</b>	\$849,287		
<b>Population:</b>	200		
<b>Employees:</b>			
<b>Full Time:</b>			1
<b>Part Time:</b>			2
<b>Salaries Paid:</b>			\$19,662

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>\$26,537</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$133</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$41,406</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$52,880</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$207</b>	\$431	\$233
Per Capita Expenditures:	<b>\$264</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$11,474</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>28.49%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$15,063</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$75</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$3,197</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$11,866</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>\$4,196</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$21</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>\$42,176</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$211</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$44,551</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$67,986</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$223</b>	\$393	\$158
Per Capita Expenditures:	<b>\$340</b>	\$413	\$180
Operating Income (loss):	<b>-\$23,435</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>27.57%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$18,741</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$94</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>	Walnut Village	
<b>Unit Code:</b>	006/115/32	<b>County:</b> BUREAU
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$913,634	
<b>Equalized Assessed Valuation:</b>	\$13,399,250	
<b>Population:</b>	2,229	
<b>Employees:</b>		
<b>Full Time:</b>	7	
<b>Part Time:</b>	10	
<b>Salaries Paid:</b>	\$232,070	

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>\$948,280</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$425</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$526,856</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$476,261</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$236</b>	\$593	\$456
Per Capita Expenditures:	<b>\$214</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$50,595</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>209.73%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$998,875</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$448</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$583,413</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$415,462</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>\$233,110</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$105</b>	\$967	\$458
General Obligation Debt over EAV:	<b>1.01%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,164,280</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$522</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$254,348</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$285,748</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$114</b>	\$369	\$240
Per Capita Expenditures:	<b>\$128</b>	\$348	\$239
Operating Income (loss):	<b>-\$31,400</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>396.46%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$1,132,880</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$508</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>	Walshville Village		
<b>Unit Code:</b>	068/090/32	<b>County:</b>	MONTGOME
<b>Fiscal Year End:</b>	3/31/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$27,000		
<b>Equalized Assessed Valuation:</b>	\$425,969		
<b>Population:</b>	365		
<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:	\$70,511	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$193	\$536	\$353
Revenue Collected During FY 04:	\$15,521	\$200,216	\$101,726
Expenditures During FY 04:	\$27,451	\$193,518	\$99,533
Per Capita Revenue:	\$43	\$431	\$233
Per Capita Expenditures:	\$75	\$425	\$232
Revenues over (under) Expenditures:	-\$11,930	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	213.40%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$58,581	\$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:	\$58,581	\$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>	Waltonville Village	
<b>Unit Code:</b>	041/045/32	<b>County:</b> JEFFERSON
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$56,650	
<b>Equalized Assessed Valuation:</b>	\$1,634,869	
<b>Population:</b>	450	
<b>Employees:</b>		
<b>Full Time:</b>		1
<b>Part Time:</b>		4
<b>Salaries Paid:</b>		\$40,428

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>\$231,617</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$515</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$58,347</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$58,262</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$130</b>	\$431	\$233
Per Capita Expenditures:	<b>\$129</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$85</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>397.69%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$231,702</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$515</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$231,702</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>\$550,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$1,222</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>\$2,421,014</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$5,380</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$289,194</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$345,268</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$643</b>	\$393	\$158
Per Capita Expenditures:	<b>\$767</b>	\$413	\$180
Operating Income (loss):	<b>-\$56,074</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>684.96%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$2,364,940</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$5,255</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>	Wamac City		
<b>Unit Code:</b>	095/065/30	<b>County:</b>	WASHINGTON
<b>Fiscal Year End:</b>	5/31/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$819,925		
<b>Equalized Assessed Valuation:</b>	\$7,306,354		
<b>Population:</b>	1,378		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$206,711		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$793,304	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$576	\$396	\$278
Revenue Collected During FY 04:	\$435,569	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$352,142	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$316	\$593	\$456
Per Capita Expenditures:	\$256	\$569	\$471
Revenues over (under) Expenditures:	\$83,427	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	253.38%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$892,257	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$648	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$892,257	\$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>\$925,864</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$672</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$222,339</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$188,672</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$161</b>	\$369	\$240
Per Capita Expenditures:	<b>\$137</b>	\$348	\$239
Operating Income (loss):	<b>\$33,667</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>500.34%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$944,005</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$685</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>	Wapella Village		
<b>Unit Code:</b>	020/030/32	<b>County:</b>	DEWITT
<b>Fiscal Year End:</b>	6/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$565,950		
<b>Equalized Assessed Valuation:</b>	\$4,687,486		
<b>Population:</b>	608		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$66,250		

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>\$143,122</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$235</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$287,034</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$281,010</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$472</b>	\$431	\$233
Per Capita Expenditures:	<b>\$462</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$6,024</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>53.07%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$149,146</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$245</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$6,473</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$142,673</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>\$125,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$206</b>	\$770	\$60
General Obligation Debt over EAV:	<b>2.67%</b>	0.41%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$44,273</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$73</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$66,496</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$68,657</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$109</b>	\$393	\$158
Per Capita Expenditures:	<b>\$113</b>	\$413	\$180
Operating Income (loss):	<b>-\$2,161</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>61.34%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$42,112</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$69</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>	Warren Village		
<b>Unit Code:</b>	043/055/32	<b>County:</b>	JO DAVIESS
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,427,780		
<b>Equalized Assessed Valuation:</b>	\$13,887,393		
<b>Population:</b>	1,496		
<b>Employees:</b>			
<b>Full Time:</b>			8
<b>Part Time:</b>			8
<b>Salaries Paid:</b>			\$286,921

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>\$402,360</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$269</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$561,805</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$579,017</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$376</b>	\$593	\$456
Per Capita Expenditures:	<b>\$387</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$17,212</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>66.52%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$385,148</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$257</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$3,481</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$381,667</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>\$280,601</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$188</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>\$367,171</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$245</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$331,613</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$557,989</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$222</b>	\$369	\$240
Per Capita Expenditures:	<b>\$373</b>	\$348	\$239
Operating Income (loss):	<b>-\$226,376</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>25.23%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$140,795</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$94</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>	Warrensburg Village		
<b>Unit Code:</b>	055/060/32	<b>County:</b>	MACON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,025,299		
<b>Equalized Assessed Valuation:</b>	\$10,481,309		
<b>Population:</b>	1,289		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$190,917		

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>\$59,147</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$46</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$285,896</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$325,467</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$222</b>	\$593	\$456
Per Capita Expenditures:	<b>\$252</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$39,571</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>6.01%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$19,576</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$15</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$19,576</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>\$245,000</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$190</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>\$1,085,188</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$842</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$234,209</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$302,794</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$182</b>	\$369	\$240
Per Capita Expenditures:	<b>\$235</b>	\$348	\$239
Operating Income (loss):	<b>-\$68,585</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>335.74%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$1,016,603</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$789</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>	Warrenville City	
<b>Unit Code:</b>	022/105/30	<b>County:</b> DUPAGE
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$19,344,028	
<b>Equalized Assessed Valuation:</b>	\$277,051,200	
<b>Population:</b>	13,363	
<b>Employees:</b>		
<b>Full Time:</b>	65	
<b>Part Time:</b>	25	
<b>Salaries Paid:</b>	\$3,690,000	

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>\$3,026,911</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$227</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$5,815,523</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$5,972,010</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$435</b>	\$593	\$456
Per Capita Expenditures:	<b>\$447</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$156,487</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>55.76%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$3,329,820</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$249</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>-\$3,031,059</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>\$14,292,337</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,070</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>\$17,092,436</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,279</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,118,547</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,795,993</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$159</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$134</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$322,554</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>987.02%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$17,726,776</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,327</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>	Warsaw City		
<b>Unit Code:</b>	034/075/30	<b>County:</b>	HANCOCK
<b>Fiscal Year End:</b>	3/31/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,027,796		
<b>Equalized Assessed Valuation:</b>	\$11,894,823		
<b>Population:</b>	1,793		
<b>Employees:</b>			
<b>Full Time:</b>			8
<b>Part Time:</b>			19
<b>Salaries Paid:</b>			\$245,451

Blended Component Units
Number Submitted = 1
WARSAW PUBLIC LIBRARY

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,898,722</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$1,059</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$445,323</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$483,015</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$248</b>	\$593	\$456
Per Capita Expenditures:	<b>\$269</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$37,692</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>130.51%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$630,396</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$352</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$147,166</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$483,230</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>\$1,026,732</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$573</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>\$352,587</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$197</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$367,542</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$349,098</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$205</b>	\$369	\$240
Per Capita Expenditures:	<b>\$195</b>	\$348	\$239
Operating Income (loss):	<b>\$18,444</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>106.28%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$371,031</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$207</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>	Washburn Village		
<b>Unit Code:</b>	102/075/32	<b>County:</b>	WOODFORD
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$779,718		
<b>Equalized Assessed Valuation:</b>	\$7,438,185		
<b>Population:</b>	1,140		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$150,905		

Blended Component Units
Number Submitted = 1
Water/sewer

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$509,929</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$447</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$515,610</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$394,241</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$452</b>	\$593	\$456
Per Capita Expenditures:	<b>\$346</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$121,369</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>129.35%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$509,952</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$447</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>\$1,644,755</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>\$1,940,000</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$1,702</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>\$1,527,433</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,340</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$332,909</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$357,058</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$292</b>	\$369	\$240
Per Capita Expenditures:	<b>\$313</b>	\$348	\$239
Operating Income (loss):	<b>-\$24,149</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>421.12%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$1,503,634</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$1,319</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>	Washington City		
<b>Unit Code:</b>	090/085/30	<b>County:</b>	TAZEWELL
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,844,306		
<b>Equalized Assessed Valuation:</b>	\$167,136,747		
<b>Population:</b>	11,637		
<b>Employees:</b>			
<b>Full Time:</b>	52		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$2,369,168		

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>\$3,854,841</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$331</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$5,207,964</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$4,037,840</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$448</b>	\$593	\$456
Per Capita Expenditures:	<b>\$347</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$1,170,124</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>97.07%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$3,919,579</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$337</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$204,122</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$3,715,457</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>\$6,172,870</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$530</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.05%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$727,825</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$63</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$2,268,899</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$1,938,706</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$195</b>	\$369	\$240
Per Capita Expenditures:	<b>\$167</b>	\$348	\$239
Operating Income (loss):	<b>\$330,193</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>55.59%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$1,077,684</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$93</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>	Washington Park Village		
<b>Unit Code:</b>	088/145/32	<b>County:</b>	ST. CLAIR
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,283,607		
<b>Equalized Assessed Valuation:</b>	\$10,306,040		
<b>Population:</b>	5,900		
<b>Employees:</b>			
<b>Full Time:</b>			20
<b>Part Time:</b>			30
<b>Salaries Paid:</b>			\$1,055,750

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>\$319,822</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$54</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$2,628,189</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$2,973,069</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$445</b>	\$593	\$456
Per Capita Expenditures:	<b>\$504</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$344,880</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>-0.84%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>-\$25,058</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>-\$4</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>-\$1,213,020</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$1,187,962</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>\$1,169,094</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$198</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>-\$129,653</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$22</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$63,364</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$87,781</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$11</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$15</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$24,417</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>-175.52%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>-\$154,070</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>-\$26</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>	Wataga Village		
<b>Unit Code:</b>	048/065/32	<b>County:</b>	KNOX
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,194,100		
<b>Equalized Assessed Valuation:</b>	\$6,643,833		
<b>Population:</b>	895		
<b>Employees:</b>			
<b>Full Time:</b>			2
<b>Part Time:</b>			12
<b>Salaries Paid:</b>			\$59,787

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>\$435,942</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$487</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$174,088</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$205,185</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$195</b>	\$431	\$233
Per Capita Expenditures:	<b>\$229</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$31,097</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>187.13%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$383,967</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$429</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$383,967</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>\$237,813</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$266</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>\$305,739</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$342</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$116,551</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$150,246</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$130</b>	\$393	\$158
Per Capita Expenditures:	<b>\$168</b>	\$413	\$180
Operating Income (loss):	<b>-\$33,695</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>194.96%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$292,922</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$327</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>	Waterloo City		
<b>Unit Code:</b>	067/035/30	<b>County:</b>	MONROE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,453,725		
<b>Equalized Assessed Valuation:</b>	\$149,293,230		
<b>Population:</b>	8,945		
<b>Employees:</b>			
<b>Full Time:</b>			56
<b>Part Time:</b>			30
<b>Salaries Paid:</b>			\$2,807,477

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>\$4,202,898</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$470</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$4,686,279</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$4,221,532</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$524</b>	\$593	\$456
Per Capita Expenditures:	<b>\$472</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$464,747</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>110.57%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$4,667,645</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$522</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>\$1,209,901</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$4,095,244</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>\$8,070,750</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$902</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>\$22,103,089</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$2,471</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$12,399,122</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$10,917,883</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$1,386</b>	\$369	\$240
Per Capita Expenditures:	<b>\$1,221</b>	\$348	\$239
Operating Income (loss):	<b>\$1,481,239</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>221.14%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$24,143,413</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$2,699</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>	Waterman Village		
<b>Unit Code:</b>	019/070/32	<b>County:</b>	DEKALB
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$927,515		
<b>Equalized Assessed Valuation:</b>	\$20,597,832		
<b>Population:</b>	1,244		
<b>Employees:</b>			
<b>Full Time:</b>			4
<b>Part Time:</b>			12
<b>Salaries Paid:</b>			\$202,680

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>\$545,823</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$439</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$398,963</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$662,906</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$321</b>	\$593	\$456
Per Capita Expenditures:	<b>\$533</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$263,943</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>85.91%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$569,504</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$458</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$11,273</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$558,231</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>\$311,457</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$250</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>\$153,350</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$123</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$279,362</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$461,207</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$225</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$371</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$181,845</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>-6.53%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>-\$30,129</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>-\$24</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>	Watseka City	
<b>Unit Code:</b>	038/105/30	<b>County:</b> IROQUOIS
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Combination	
<b>Appropriation or Budget:</b>	\$25,588,200	
<b>Equalized Assessed Valuation:</b>	\$53,884,139	
<b>Population:</b>	5,670	
<b>Employees:</b>		
<b>Full Time:</b>	23	
<b>Part Time:</b>	49	
<b>Salaries Paid:</b>	\$1,052,459	

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>\$1,695,683</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$299</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$5,125,713</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$3,579,034</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$904</b>	\$593	\$456
Per Capita Expenditures:	<b>\$631</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$1,546,679</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>74.04%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$2,649,766</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$467</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$2,649,766</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>\$5,635,550</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$994</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>10.31%</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>-\$14,969</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$3</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$736,823</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$908,439</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$130</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$160</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$171,616</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>-9.96%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>-\$90,485</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>-\$16</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>\$303,652</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$417</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>\$466,570</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$640</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$147,654</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$140,380</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$203</b>	\$393	\$158
Per Capita Expenditures:	<b>\$193</b>	\$413	\$180
Operating Income (loss):	<b>\$7,274</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>341.06%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$478,782</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$657</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>	Wauconda Village		
<b>Unit Code:</b>	049/200/32	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$26,283,400		
<b>Equalized Assessed Valuation:</b>	\$264,101,487		
<b>Population:</b>	9,448		
<b>Employees:</b>			
<b>Full Time:</b>	66		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$3,309,363		

Blended Component Units
Number Submitted = 1
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$2,880,850</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$305</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$7,886,418</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$6,796,934</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$835</b>	\$593	\$456
Per Capita Expenditures:	<b>\$719</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$1,089,484</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>57.92%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$3,936,612</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$417</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$184,015</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$3,752,597</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>\$360,137</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$38</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>\$5,662,382</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$599</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$6,168,563</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$2,547,383</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$653</b>	\$369	\$240
Per Capita Expenditures:	<b>\$270</b>	\$348	\$239
Operating Income (loss):	<b>\$3,621,180</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>256.20%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$6,526,322</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$691</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>	Waukegan City	
<b>Unit Code:</b>	049/205/30	<b>County:</b> LAKE
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$156,840,085	
<b>Equalized Assessed Valuation:</b>	\$1,251,383,077	
<b>Population:</b>	89,824	
<b>Employees:</b>		
<b>Full Time:</b>	567	
<b>Part Time:</b>	210	
<b>Salaries Paid:</b>	\$28,477,388	

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>\$14,594,916</b>	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	<b>\$162</b>	\$345	\$293
Revenue Collected During FY 04:	<b>\$52,591,044</b>	\$39,242,501	\$28,722,204
Expenditures During FY 04:	<b>\$53,401,763</b>	\$38,033,849	\$28,246,468
Per Capita Revenue:	<b>\$585</b>	\$751	\$707
Per Capita Expenditures:	<b>\$595</b>	\$741	\$699
Revenues over (under) Expenditures:	<b>-\$810,719</b>	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	<b>36.35%</b>	51.08%	43.48%
Ending Fund Balance for FY 04:	<b>\$19,412,269</b>	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	<b>\$216</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>\$15,513,377</b>	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	<b>-\$23,665,991</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>\$110,461,902</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$1,230</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:	<b>\$37,693,093</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$420</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$11,630,678</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$7,787,410</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$129</b>	\$261	\$202
Per Capita Expenditures:	<b>\$87</b>	\$239	\$201
Operating Income (loss):	<b>\$3,843,268</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>577.96%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$45,008,056</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$501</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>	Waverly City		
<b>Unit Code:</b>	069/050/30	<b>County:</b>	MORGAN
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$752,300		
<b>Equalized Assessed Valuation:</b>	\$8,885,804		
<b>Population:</b>	1,370		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$296,605		

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>\$114,210</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$83</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$319,070</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$361,608</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$233</b>	\$593	\$456
Per Capita Expenditures:	<b>\$264</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$42,538</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>19.82%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$71,672</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$52</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$56,095</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$15,577</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>\$680,000</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$496</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>\$2,372,063</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,731</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$861,314</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$951,339</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$629</b>	\$369	\$240
Per Capita Expenditures:	<b>\$694</b>	\$348	\$239
Operating Income (loss):	<b>-\$90,025</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>239.88%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$2,282,038</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$1,666</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>	Wayne Village	
<b>Unit Code:</b>	022/110/32	<b>County:</b> DUPAGE
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$2,483,306	
<b>Equalized Assessed Valuation:</b>	\$137,909,160	
<b>Population:</b>	2,300	
<b>Employees:</b>		
<b>Full Time:</b>		4
<b>Part Time:</b>		13
<b>Salaries Paid:</b>		\$460,906

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>\$1,564,763</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$680</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$1,246,282</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$1,155,953</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$542</b>	\$593	\$456
Per Capita Expenditures:	<b>\$503</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$90,329</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>143.18%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,655,092</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$720</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$1,655,092</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:	\$	\$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 1001 and 25,000**

#### Local Government Profile

<b>Unit Name</b>	Wayne City Village		
<b>Unit Code:</b>	096/050/32	<b>County:</b>	WAYNE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,991,371		
<b>Equalized Assessed Valuation:</b>	\$6,735,383		
<b>Population:</b>	1,100		
<b>Employees:</b>			
<b>Full Time:</b>			7
<b>Part Time:</b>			26
<b>Salaries Paid:</b>			\$265,964

Blended Component Units
<p>Number Submitted = 1</p> <p>Wayne City Ambulance Service</p>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$229,095</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$208</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$377,349</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$542,437</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$343</b>	\$593	\$456
Per Capita Expenditures:	<b>\$493</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$165,088</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>25.04%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$135,807</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$123</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$135,807</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>\$831,339</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$756</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>\$1,547,141</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,406</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$803,511</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$909,307</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$730</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$827</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$105,796</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>152.26%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$1,384,542</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,259</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>	Waynesville Village		
<b>Unit Code:</b>	020/035/32	<b>County:</b>	DEWITT
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$266,233		
<b>Equalized Assessed Valuation:</b>	\$2,376,913		
<b>Population:</b>	452		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$40,361		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$	\$536	\$353
Revenue Collected During FY 04:	<b>\$83,961</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$59,361</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$186</b>	\$431	\$233
Per Capita Expenditures:	<b>\$131</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$24,600</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>41.44%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$24,600</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$54</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$311,328</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:	<b>\$51,016</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$84,295</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$113</b>	\$393	\$158
Per Capita Expenditures:	<b>\$186</b>	\$413	\$180
Operating Income (loss):	<b>-\$33,279</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>-39.48%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>-\$33,279</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>-\$74</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>	Weldon Village		
<b>Unit Code:</b>	020/040/32	<b>County:</b>	DEWITT
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$427,310		
<b>Equalized Assessed Valuation:</b>	\$3,409,525		
<b>Population:</b>	435		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$35,695		

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>\$152,184</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$350</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$68,428</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$100,336</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$157</b>	\$431	\$233
Per Capita Expenditures:	<b>\$231</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$31,908</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>119.87%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$120,276</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$276</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$20,449</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$99,827</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>\$18,734</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$43</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$67,405</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$61,884</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$155</b>	\$393	\$158
Per Capita Expenditures:	<b>\$142</b>	\$413	\$180
Operating Income (loss):	<b>\$5,521</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>39.19%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$24,255</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$56</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>	Wellington Village		
<b>Unit Code:</b>	038/110/32	<b>County:</b>	IROQUOIS
<b>Fiscal Year End:</b>	3/31/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$154,400		
<b>Equalized Assessed Valuation:</b>	\$1,367,850		
<b>Population:</b>	264		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$12,140		

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>\$141,750</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$537</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$62,689</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$98,012</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$237</b>	\$431	\$233
Per Capita Expenditures:	<b>\$371</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$35,323</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>108.59%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$106,427</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$403</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$106,427</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>\$28,408</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$108</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$22,553</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$17,375</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$85</b>	\$393	\$158
Per Capita Expenditures:	<b>\$66</b>	\$413	\$180
Operating Income (loss):	<b>\$5,178</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>193.30%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$33,586</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$127</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>	Wenona City		
<b>Unit Code:</b>	059/040/30	<b>County:</b>	MARSHALL
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,419,840		
<b>Equalized Assessed Valuation:</b>	\$8,639,396		
<b>Population:</b>	1,300		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$246,065		

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>\$86,397</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$66</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$775,264</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$612,456</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$596</b>	\$593	\$456
Per Capita Expenditures:	<b>\$471</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$162,808</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>22.41%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$137,272</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$106</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$137,272</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>\$53,305</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$41</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.52%</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>\$1,198,277</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$922</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$242,889</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$355,686</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$187</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$274</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$112,797</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>313.66%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$1,115,649</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$858</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>	Wenonah Village	
<b>Unit Code:</b>	068/095/32	<b>County:</b> MONTGOME
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$10,600	
<b>Equalized Assessed Valuation:</b>	\$480,615	
<b>Population:</b>	34	
<b>Employees:</b>		
<b>Full Time:</b>		
<b>Part Time:</b>	11	
<b>Salaries Paid:</b>	\$2,930	

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>\$4,577</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$135</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$8,089</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$7,483</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$238</b>	\$431	\$233
Per Capita Expenditures:	<b>\$220</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$606</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>69.26%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$5,183</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>\$24,721</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$34,058</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>	West Brooklyn Village		
<b>Unit Code:</b>	052/065/32	<b>County:</b>	LEE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$9,030		
<b>Equalized Assessed Valuation:</b>	\$12,935,190		
<b>Population:</b>	164		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$6,390		

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>\$178,491</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$1,088</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$39,110</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$25,968</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$238</b>	\$431	\$233
Per Capita Expenditures:	<b>\$158</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$13,142</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>727.76%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$188,986</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$1,152</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$188,986</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>\$48,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$293</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>-\$30,100</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$184</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$21,636</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$18,775</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$132</b>	\$393	\$158
Per Capita Expenditures:	<b>\$114</b>	\$413	\$180
Operating Income (loss):	<b>\$2,861</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>-130.98%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>-\$24,592</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>-\$150</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>	West Chicago City		
<b>Unit Code:</b>	022/115/30	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$24,084,200		
<b>Equalized Assessed Valuation:</b>	\$520,070,128		
<b>Population:</b>	25,571		
<b>Employees:</b>			
<b>Full Time:</b>	147		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$7,716,756		

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>\$15,808,063</b>	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	<b>\$618</b>	\$345	\$293
Revenue Collected During FY 04:	<b>\$12,747,852</b>	\$39,242,501	\$28,722,204
Expenditures During FY 04:	<b>\$13,139,884</b>	\$38,033,849	\$28,246,468
Per Capita Revenue:	<b>\$499</b>	\$751	\$707
Per Capita Expenditures:	<b>\$514</b>	\$741	\$699
Revenues over (under) Expenditures:	<b>-\$392,032</b>	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	<b>116.62%</b>	51.08%	43.48%
Ending Fund Balance for FY 04:	<b>\$15,324,236</b>	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	<b>\$599</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>\$1,546,531</b>	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	<b>\$14,869,627</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>\$24,459,860</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$957</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>0.36%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$47,409,451</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,854</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$11,692,349</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$7,455,685</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$457</b>	\$261	\$202
Per Capita Expenditures:	<b>\$292</b>	\$239	\$201
Operating Income (loss):	<b>\$4,236,664</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>699.07%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$52,120,770</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$2,038</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>	West City Village	
<b>Unit Code:</b>	028/065/32	<b>County:</b> FRANKLIN
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$1,960,200	
<b>Equalized Assessed Valuation:</b>	\$8,118,272	
<b>Population:</b>	716	
<b>Employees:</b>		
<b>Full Time:</b>	9	
<b>Part Time:</b>	10	
<b>Salaries Paid:</b>	\$401,409	

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>\$523,637</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$731</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$719,607</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$765,996</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$1,005</b>	\$431	\$233
Per Capita Expenditures:	<b>\$1,070</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$46,389</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>62.30%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$477,248</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$667</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$377,777</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$99,471</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>\$570,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$796</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>\$910,462</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,272</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$224,827</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$281,293</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$314</b>	\$393	\$158
Per Capita Expenditures:	<b>\$393</b>	\$413	\$180
Operating Income (loss):	<b>-\$56,466</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>305.15%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$858,371</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$1,199</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>	West Dundee Village	
<b>Unit Code:</b>	045/105/32	<b>County:</b> KANE
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$23,567,401	
<b>Equalized Assessed Valuation:</b>	\$179,654,386	
<b>Population:</b>	5,428	
<b>Employees:</b>		
<b>Full Time:</b>		58
<b>Part Time:</b>		29
<b>Salaries Paid:</b>		\$3,637,615

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>\$2,767,187</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$510</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$7,202,795</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$6,282,765</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$1,327</b>	\$593	\$456
Per Capita Expenditures:	<b>\$1,157</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$920,030</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>59.48%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$3,737,217</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$689</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>\$4,385,490</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$5,115,936</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>\$11,140,479</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$2,052</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>5.57%</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>-\$1,890,135</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$348</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$3,798,178</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$2,162,511</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$700</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$398</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$1,635,667</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>703.85%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$15,220,744</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$2,804</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>	West Frankfort City	
<b>Unit Code:</b>	028/070/30	<b>County:</b> FRANKLIN
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$8,488,366	
<b>Equalized Assessed Valuation:</b>	\$42,179,195	
<b>Population:</b>	8,196	
<b>Employees:</b>		
<b>Full Time:</b>	72	
<b>Part Time:</b>	32	
<b>Salaries Paid:</b>	\$2,532,052	

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>\$3,048,306</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$372</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$5,557,426</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$5,733,533</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$678</b>	\$593	\$456
Per Capita Expenditures:	<b>\$700</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$176,107</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>52.32%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$2,999,607</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$366</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$158,116</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$2,841,491</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>\$3,203,357</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$391</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>\$7,551,205</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$921</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,982,677</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,839,381</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$242</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$224</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$143,296</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>424.21%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$7,802,807</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$952</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>	West Peoria City		
<b>Unit Code:</b>	072/080/30	<b>County:</b>	PEORIA
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,506,313		
<b>Equalized Assessed Valuation:</b>	\$41,481,197		
<b>Population:</b>	4,762		
<b>Employees:</b>			
<b>Full Time:</b>			6
<b>Part Time:</b>			15
<b>Salaries Paid:</b>			\$169,623

Blended Component Units
Number Submitted = 1 Sidewalk Special Service District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$2,274,832</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$478</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$1,047,088</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$879,221</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$220</b>	\$593	\$456
Per Capita Expenditures:	<b>\$185</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$167,867</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>277.83%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$2,442,699</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$513</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$607</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$2,442,092</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:	\$	\$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>	West Point Village	
<b>Unit Code:</b>	034/080/32	<b>County:</b> HANCOCK
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Combination	
<b>Appropriation or Budget:</b>	\$96,705	
<b>Equalized Assessed Valuation:</b>	\$474,411	
<b>Population:</b>	212	
<b>Employees:</b>		
<b>Full Time:</b>		
<b>Part Time:</b>	2	
<b>Salaries Paid:</b>	\$6,661	

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>\$148,145</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$699</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$137,528</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$132,930</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$649</b>	\$431	\$233
Per Capita Expenditures:	<b>\$627</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$4,598</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>114.90%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$152,743</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$720</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$152,743</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>\$137,127</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$647</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>\$1,153,087</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$5,439</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$57,473</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$99,435</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$271</b>	\$393	\$158
Per Capita Expenditures:	<b>\$469</b>	\$413	\$180
Operating Income (loss):	<b>-\$41,962</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>1117.44%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$1,111,125</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$5,241</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>	West Salem Village		
<b>Unit Code:</b>	024/025/32	<b>County:</b>	EDWARDS
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$588,940		
<b>Equalized Assessed Valuation:</b>	\$3,976,820		
<b>Population:</b>	1,001		
<b>Employees:</b>			
<b>Full Time:</b>			4
<b>Part Time:</b>			4
<b>Salaries Paid:</b>			\$168,077

Blended Component Units
Number Submitted = 2
Library
Sanitary District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$491,998</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$492</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$432,604</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$330,669</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$432</b>	\$593	\$456
Per Capita Expenditures:	<b>\$330</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$101,935</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>179.62%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$593,933</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$593</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$558,665</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$35,267</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>\$317,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$317</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>2.31%</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>\$724,754</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$724</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$215,494</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$269,592</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$215</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$269</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$54,098</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>248.77%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$670,656</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$670</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>	Westchester Village		
<b>Unit Code:</b>	016/580/32	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,054,127		
<b>Equalized Assessed Valuation:</b>	\$461,564,633		
<b>Population:</b>	16,367		
<b>Employees:</b>			
<b>Full Time:</b>	119		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$6,629,928		

Blended Component Units
Number Submitted = 2
Firefighters' Pension Employees Retirement System
Police Pension Employees Retirement System

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$2,765,029</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$169</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$12,478,094</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$13,458,418</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$762</b>	\$593	\$456
Per Capita Expenditures:	<b>\$822</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$980,324</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>20.84%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$2,804,979</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$171</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>\$903,115</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$1,392,874</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>\$825,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$50</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>\$10,498,879</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$641</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,221,136</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$2,518,315</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>\$154</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$297,179</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>399.14%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$10,051,700</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$614</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>	Western Springs Village		
<b>Unit Code:</b>	016/585/32	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	12/31/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$21,353,982		
<b>Equalized Assessed Valuation:</b>	\$414,920,881		
<b>Population:</b>	12,493		
<b>Employees:</b>			
<b>Full Time:</b>	69		
<b>Part Time:</b>	124		
<b>Salaries Paid:</b>	\$3,336,595		

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>\$3,422,589</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$274</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$8,346,948</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$7,378,861</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$668</b>	\$593	\$456
Per Capita Expenditures:	<b>\$591</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$968,087</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>56.68%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$4,182,486</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$335</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>\$2,172,125</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$6,480,953</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>\$12,198,750</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$976</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.08%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$3,667,410</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$294</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$3,761,321</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$2,804,628</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$301</b>	\$369	\$240
Per Capita Expenditures:	<b>\$224</b>	\$348	\$239
Operating Income (loss):	<b>\$956,693</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>173.06%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$4,853,629</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$389</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>	Westfield Village		
<b>Unit Code:</b>	012/025/32	<b>County:</b>	CLARK
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$811,000		
<b>Equalized Assessed Valuation:</b>	\$2,984,245		
<b>Population:</b>	678		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$74,837		

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>\$108,258</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$160</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$270,888</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$253,014</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$400</b>	\$431	\$233
Per Capita Expenditures:	<b>\$373</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$17,874</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>49.85%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$126,132</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$186</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$46,223</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$79,909</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>\$205,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$302</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>\$195,498</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$288</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$97,832</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$79,214</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$144</b>	\$393	\$158
Per Capita Expenditures:	<b>\$117</b>	\$413	\$180
Operating Income (loss):	<b>\$18,618</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>270.30%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$214,116</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$316</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>	Westmont Village		
<b>Unit Code:</b>	022/120/32	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$36,652,460		
<b>Equalized Assessed Valuation:</b>	\$645,438,751		
<b>Population:</b>	24,554		
<b>Employees:</b>			
<b>Full Time:</b>			127
<b>Part Time:</b>			102
<b>Salaries Paid:</b>			\$10,545,473

Blended Component Units
Number Submitted = 1
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$6,779,803</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$276</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$17,753,470</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$19,664,727</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$723</b>	\$593	\$456
Per Capita Expenditures:	<b>\$801</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$1,911,257</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>25.17%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$4,948,933</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$202</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>\$2,823,824</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$2,084,220</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>\$2,779,678</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$113</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>0.15%</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>\$14,108,048</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$575</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$4,018,780</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$3,870,678</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$164</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$158</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$148,102</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>357.45%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$13,835,900</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$563</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>\$27,393</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$9</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>\$3,861,237</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,216</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,027,791</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,937,193</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$639</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$610</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$90,598</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>204.00%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$3,951,835</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,245</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>	Wheaton City	
<b>Unit Code:</b>	022/125/30	<b>County:</b> DUPAGE
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$63,087,985	
<b>Equalized Assessed Valuation:</b>	\$1,542,225,802	
<b>Population:</b>	55,416	
<b>Employees:</b>		
<b>Full Time:</b>	260	
<b>Part Time:</b>	56	
<b>Salaries Paid:</b>	\$17,105,749	

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>\$8,124,526</b>	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	<b>\$147</b>	\$345	\$293
Revenue Collected During FY 04:	<b>\$28,213,907</b>	\$39,242,501	\$28,722,204
Expenditures During FY 04:	<b>\$27,057,358</b>	\$38,033,849	\$28,246,468
Per Capita Revenue:	<b>\$509</b>	\$751	\$707
Per Capita Expenditures:	<b>\$488</b>	\$741	\$699
Revenues over (under) Expenditures:	<b>\$1,156,549</b>	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	<b>35.33%</b>	51.08%	43.48%
Ending Fund Balance for FY 04:	<b>\$9,559,835</b>	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	<b>\$173</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>\$2,634,534</b>	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	<b>\$9,593,343</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>\$28,030,000</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$506</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>1.82%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$32,816,394</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$592</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$9,476,786</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$9,230,586</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$171</b>	\$261	\$202
Per Capita Expenditures:	<b>\$167</b>	\$239	\$201
Operating Income (loss):	<b>\$246,200</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>496.52%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$45,832,019</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$827</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>	Wheeler Village		
<b>Unit Code:</b>	040/030/32	<b>County:</b>	JASPER
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$20,825		
<b>Equalized Assessed Valuation:</b>	\$456,550		
<b>Population:</b>	119		
<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>\$165,840</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$1,394</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$19,619</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$16,321</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$165</b>	\$431	\$233
Per Capita Expenditures:	<b>\$137</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$3,298</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>1036.32%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$169,138</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$1,421</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$169,138</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 Greater than 25,000**

#### Local Government Profile

<b>Unit Name</b>	Wheeling Village	
<b>Unit Code:</b>	016/595/32	<b>County:</b> COOK
<b>Fiscal Year End:</b>	12/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$60,389,198	
<b>Equalized Assessed Valuation:</b>	\$941,702,825	
<b>Population:</b>	35,495	
<b>Employees:</b>		
<b>Full Time:</b>	275	
<b>Part Time:</b>	17	
<b>Salaries Paid:</b>	\$16,642,499	

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>\$18,145,415</b>	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	<b>\$511</b>	\$345	\$293
Revenue Collected During FY 04:	<b>\$23,736,852</b>	\$39,242,501	\$28,722,204
Expenditures During FY 04:	<b>\$23,119,991</b>	\$38,033,849	\$28,246,468
Per Capita Revenue:	<b>\$669</b>	\$751	\$707
Per Capita Expenditures:	<b>\$651</b>	\$741	\$699
Revenues over (under) Expenditures:	<b>\$616,861</b>	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	<b>76.17%</b>	51.08%	43.48%
Ending Fund Balance for FY 04:	<b>\$17,610,262</b>	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	<b>\$496</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>\$22,610,652</b>	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	<b>\$14,834,556</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>\$20,673,700</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$582</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>2.20%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$43,285,899</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,219</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$8,214,479</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$5,996,854</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$231</b>	\$261	\$202
Per Capita Expenditures:	<b>\$169</b>	\$239	\$201
Operating Income (loss):	<b>\$2,217,625</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>776.92%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$46,590,842</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$1,313</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>	White Ash Village		
<b>Unit Code:</b>	100/085/32	<b>County:</b>	WILLIAMSON
<b>Fiscal Year End:</b>	5/31/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1		
<b>Equalized Assessed Valuation:</b>	\$1,453,558		
<b>Population:</b>	268		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$4,770		

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>\$291,322</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$1,087</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$294,422</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$303,517</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$1,099</b>	\$431	\$233
Per Capita Expenditures:	<b>\$1,133</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$9,095</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>90.81%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$275,627</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$1,028</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$98,376</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$177,252</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>\$206,000</b>	<b>\$373,970</b>	<b>\$26,286</b>
Per Capita Debt:	<b>\$769</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>-\$63,590</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$237</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$29,961</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$71,427</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$112</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$267</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$41,466</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>-137.84%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>-\$98,456</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>-\$367</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>\$254,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$1,149</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>\$44,348</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$201</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$84,999</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$86,496</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$385</b>	\$393	\$158
Per Capita Expenditures:	<b>\$391</b>	\$413	\$180
Operating Income (loss):	<b>-\$1,497</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>49.54%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$42,851</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$194</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>	White Hall City		
<b>Unit Code:</b>	031/045/30	<b>County:</b>	GREENE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$1,595,300		
<b>Equalized Assessed Valuation:</b>	\$12,518,625		
<b>Population:</b>	2,629		
<b>Employees:</b>			
<b>Full Time:</b>	25		
<b>Part Time:</b>	33		
<b>Salaries Paid:</b>	\$640,910		

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>\$283,748</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$108</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$781,607</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$884,984</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$297</b>	\$593	\$456
Per Capita Expenditures:	<b>\$337</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$103,377</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>20.38%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$180,371</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>\$180,371</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>\$949,000</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$361</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>\$3,351,207</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,275</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$1,873,929</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$1,902,646</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$713</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$724</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$28,717</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>174.62%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$3,322,490</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,264</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>	Williamsfield Village	
<b>Unit Code:</b>	048/070/32	<b>County:</b> KNOX
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$475,785	
<b>Equalized Assessed Valuation:</b>	\$4,762,260	
<b>Population:</b>	550	
<b>Employees:</b>		
<b>Full Time:</b>	3	
<b>Part Time:</b>	13	
<b>Salaries Paid:</b>	\$78,346	

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>\$310,572</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$565</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$202,044</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$206,512</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$367</b>	\$431	\$233
Per Capita Expenditures:	<b>\$375</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$4,468</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>148.23%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$306,104</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$557</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$306,104</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>\$54,003</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$98</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>\$224,104</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$407</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$124,530</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$128,365</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$226</b>	\$393	\$158
Per Capita Expenditures:	<b>\$233</b>	\$413	\$180
Operating Income (loss):	<b>-\$3,835</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>188.48%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$241,943</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$440</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>\$1,169,392</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$813</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>\$2,712,141</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,885</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$994,427</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$978,152</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$691</b>	\$369	\$240
Per Capita Expenditures:	<b>\$680</b>	\$348	\$239
Operating Income (loss):	<b>\$16,275</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>278.94%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$2,728,416</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$1,896</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>	Willisville Village	
<b>Unit Code:</b>	073/035/32	<b>County:</b> PERRY
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$185,553	
<b>Equalized Assessed Valuation:</b>	\$1,700,138	
<b>Population:</b>	694	
<b>Employees:</b>		
<b>Full Time:</b>	2	
<b>Part Time:</b>	14	
<b>Salaries Paid:</b>	\$72,263	

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>\$98,114</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$141</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$368,333</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$379,457</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$531</b>	\$431	\$233
Per Capita Expenditures:	<b>\$547</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$11,124</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>24.77%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$93,990</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$135</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	<b>\$93,990</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>\$85,035</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$123</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>\$551,735</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$795</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$248,059</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$191,286</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$357</b>	\$393	\$158
Per Capita Expenditures:	<b>\$276</b>	\$413	\$180
Operating Income (loss):	<b>\$56,773</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>318.11%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$608,508</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$877</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>	Willow Hill Village		
<b>Unit Code:</b>	040/035/32	<b>County:</b>	JASPER
<b>Fiscal Year End:</b>	6/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$99,827		
<b>Equalized Assessed Valuation:</b>	\$916,014		
<b>Population:</b>	450		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$18,989		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$226,299	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$503	\$536	\$353
Revenue Collected During FY 04:	\$57,431	\$200,216	\$101,726
Expenditures During FY 04:	\$46,659	\$193,518	\$99,533
Per Capita Revenue:	\$128	\$431	\$233
Per Capita Expenditures:	\$104	\$425	\$232
Revenues over (under) Expenditures:	\$10,772	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	459.95%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$214,607	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$477	\$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:	\$1,293	\$21,661	\$
Total Unrestricted Net Assets:	\$213,314	-\$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>\$184,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$409</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>-\$156,813</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$348</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$66,677</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$89,316</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$148</b>	\$393	\$158
Per Capita Expenditures:	<b>\$198</b>	\$413	\$180
Operating Income (loss):	<b>-\$22,639</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>1447.87%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$1,293,184</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$2,874</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>	Willow Springs Village		
<b>Unit Code:</b>	016/600/32	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,869,711		
<b>Equalized Assessed Valuation:</b>	\$147,452,089		
<b>Population:</b>	5,027		
<b>Employees:</b>			
<b>Full Time:</b>			35
<b>Part Time:</b>			77
<b>Salaries Paid:</b>			\$2,209,916

Blended Component Units
Number Submitted = 3
911 Emergency Telephone System
Firefighters 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>\$842,689</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$168</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$5,209,464</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$5,347,892</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$1,036</b>	\$593	\$456
Per Capita Expenditures:	<b>\$1,064</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$138,428</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>7.27%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$388,634</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$77</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$460,445</b>	\$147,119	\$
Total Unreserved Funds:	<b>-\$71,811</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>\$13,521,485</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$2,690</b>	\$967	\$458
General Obligation Debt over EAV:	<b>5.70%</b>	1.55%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,977,314</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$393</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$327,563</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$187,998</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$65</b>	\$369	\$240
Per Capita Expenditures:	<b>\$37</b>	\$348	\$239
Operating Income (loss):	<b>\$139,565</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>1126.01%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$2,116,879</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$421</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>	Willowbrook Village		
<b>Unit Code:</b>	022/130/32	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,407,713		
<b>Equalized Assessed Valuation:</b>	\$337,457,296		
<b>Population:</b>	8,967		
<b>Employees:</b>			
<b>Full Time:</b>	41		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$2,964,454		

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,615,022</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$180</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$5,618,944</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$6,183,961</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$627</b>	\$593	\$456
Per Capita Expenditures:	<b>\$690</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$565,017</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>16.33%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,009,780</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:	<b>\$54,465</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$955,316</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>\$1,508,000</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$168</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>\$1,569,251</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$175</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$1,702,325</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$1,706,408</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$190</b>	\$369	\$240
Per Capita Expenditures:	<b>\$190</b>	\$348	\$239
Operating Income (loss):	<b>-\$4,083</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>99.70%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$1,701,342</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$190</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>	Wilmette Village	
<b>Unit Code:</b>	016/605/32	<b>County:</b> COOK
<b>Fiscal Year End:</b>	12/31/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$56,643,627	
<b>Equalized Assessed Valuation:</b>	\$1,206,833,203	
<b>Population:</b>	27,651	
<b>Employees:</b>		
<b>Full Time:</b>		208
<b>Part Time:</b>		35
<b>Salaries Paid:</b>		\$14,987,410

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>\$6,249,032</b>	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	<b>\$226</b>	\$345	\$293
Revenue Collected During FY 04:	<b>\$22,776,905</b>	\$39,242,501	\$28,722,204
Expenditures During FY 04:	<b>\$23,396,750</b>	\$38,033,849	\$28,246,468
Per Capita Revenue:	<b>\$824</b>	\$751	\$707
Per Capita Expenditures:	<b>\$846</b>	\$741	\$699
Revenues over (under) Expenditures:	<b>-\$619,845</b>	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	<b>28.24%</b>	51.08%	43.48%
Ending Fund Balance for FY 04:	<b>\$6,606,113</b>	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	<b>\$239</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>\$1,154,049</b>	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	<b>\$2,621,235</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>\$85,249,398</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$3,083</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>5.08%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$35,652,424</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,289</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$9,044,827</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$7,817,704</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$327</b>	\$261	\$202
Per Capita Expenditures:	<b>\$283</b>	\$239	\$201
Operating Income (loss):	<b>\$1,227,123</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>468.73%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$36,644,313</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$1,325</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>	Wilmington City		
<b>Unit Code:</b>	099/120/30	<b>County:</b>	WILL
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$9,304,197		
<b>Equalized Assessed Valuation:</b>	\$78,646,127		
<b>Population:</b>	5,200		
<b>Employees:</b>			
<b>Full Time:</b>			35
<b>Part Time:</b>			42
<b>Salaries Paid:</b>			\$1,806,818

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>\$2,130,268</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$410</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$3,160,992</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$3,366,065</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$608</b>	\$593	\$456
Per Capita Expenditures:	<b>\$647</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$205,073</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>56.81%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,912,242</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$368</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$1,912,242</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>\$1,275,000</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$245</b>	\$967	\$458
General Obligation Debt over EAV:	<b>1.62%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,454,471</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$280</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$1,283,351</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$1,291,081</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$247</b>	\$369	\$240
Per Capita Expenditures:	<b>\$248</b>	\$348	\$239
Operating Income (loss):	<b>-\$7,730</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>112.06%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$1,446,741</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$278</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>	Winchester City		
<b>Unit Code:</b>	085/040/30	<b>County:</b>	SCOTT
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,175,720		
<b>Equalized Assessed Valuation:</b>	\$13,109,176		
<b>Population:</b>	1,650		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	63		
<b>Salaries Paid:</b>	\$530,184		

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>\$438,915</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$266</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$599,105</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$718,430</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$363</b>	\$593	\$456
Per Capita Expenditures:	<b>\$435</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$119,325</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>44.94%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$322,879</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$196</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$93,289</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$229,590</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>\$1,396,577</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$846</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>\$1,378,432</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$835</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$1,122,579</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$1,216,911</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$680</b>	\$369	\$240
Per Capita Expenditures:	<b>\$738</b>	\$348	\$239
Operating Income (loss):	<b>-\$94,332</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>105.52%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$1,284,100</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$778</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>	Windsor City		
<b>Unit Code:</b>	086/060/30	<b>County:</b>	SHELBY
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$798,000		
<b>Equalized Assessed Valuation:</b>	\$7,871,910		
<b>Population:</b>	1,125		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	45		
<b>Salaries Paid:</b>	\$190,901		

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>\$187,916</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$167</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$264,004</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$301,332</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$235</b>	\$593	\$456
Per Capita Expenditures:	<b>\$268</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$37,328</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>59.31%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$178,726</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$159</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$64,091</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$97,154</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>\$175,000</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$156</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>\$796,259</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$708</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$205,112</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$219,866</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$182</b>	\$369	\$240
Per Capita Expenditures:	<b>\$195</b>	\$348	\$239
Operating Income (loss):	<b>-\$14,754</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>342.65%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$753,367</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$670</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>	Windsor Village	
<b>Unit Code:</b>	066/055/32	<b>County:</b> MERCER
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$306,150	
<b>Equalized Assessed Valuation:</b>	\$4,906,433	
<b>Population:</b>	774	
<b>Employees:</b>		
<b>Full Time:</b>	1	
<b>Part Time:</b>	18	
<b>Salaries Paid:</b>	\$67,403	

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>\$202,624</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$262</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$150,544</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$169,431</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$195</b>	\$431	\$233
Per Capita Expenditures:	<b>\$219</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$18,887</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>108.44%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$183,737</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$237</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$183,737</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$</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>\$</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>\$31,268</b>	<b>\$449,570</b>	<b>\$124,064</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$40</b>	<b>\$1,109</b>	<b>\$293</b>
Revenue Collected During FY 04:	<b>\$31,471</b>	<b>\$168,524</b>	<b>\$65,030</b>
Expenditures During FY 04:	<b>\$50,267</b>	<b>\$174,682</b>	<b>\$71,653</b>
Per Capita Revenue:	<b>\$41</b>	<b>\$393</b>	<b>\$158</b>
Per Capita Expenditures:	<b>\$65</b>	<b>\$413</b>	<b>\$180</b>
Operating Income (loss):	<b>-\$18,796</b>	<b>-\$6,158</b>	<b>-\$225</b>
Ratio of Retained Earnings to Expenditures:	<b>40.33%</b>	<b>286.54%</b>	<b>182.58%</b>
Ending Retained Earnings for FY 04:	<b>\$20,272</b>	<b>\$464,238</b>	<b>\$136,499</b>
Per Capita Ending Retained Earnings:	<b>\$26</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>	Winfield Village		
<b>Unit Code:</b>	022/135/32	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,053,030		
<b>Equalized Assessed Valuation:</b>	\$270,286,907		
<b>Population:</b>	8,700		
<b>Employees:</b>			
<b>Full Time:</b>			36
<b>Part Time:</b>			11
<b>Salaries Paid:</b>			\$215,364

Blended Component Units
Number Submitted = 1
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$2,042,006</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$235</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$3,400,404</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$3,842,442</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$391</b>	\$593	\$456
Per Capita Expenditures:	<b>\$442</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$442,038</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>41.47%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$1,593,434</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$183</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$1,593,434</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>\$7,350,154</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$845</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>2.58%</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>\$9,533,514</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,096</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$2,835,676</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$2,790,822</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$326</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$321</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$44,854</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>328.15%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$9,158,173</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$1,053</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>	Winnebago Village	
<b>Unit Code:</b>	101/055/32	<b>County:</b> WINNEBAGO
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$2,935,088	
<b>Equalized Assessed Valuation:</b>	\$37,574,416	
<b>Population:</b>	2,958	
<b>Employees:</b>		
<b>Full Time:</b>	9	
<b>Part Time:</b>	7	
<b>Salaries Paid:</b>	\$453,083	

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>\$411,531</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$139</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$4,238,955</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$931,146</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$1,433</b>	\$593	\$456
Per Capita Expenditures:	<b>\$315</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$3,307,809</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>399.00%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$3,715,302</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$1,256</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$3,123,877</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$591,425</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>\$869,636</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$294</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.62%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,120,839</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$717</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$658,771</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$576,735</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$223</b>	\$369	\$240
Per Capita Expenditures:	<b>\$195</b>	\$348	\$239
Operating Income (loss):	<b>\$82,036</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>382.66%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$2,206,913</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$746</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>	Winnetka Village	
<b>Unit Code:</b>	016/610/32	<b>County:</b> COOK
<b>Fiscal Year End:</b>	3/31/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$49,418,121	
<b>Equalized Assessed Valuation:</b>	\$865,678,290	
<b>Population:</b>	12,419	
<b>Employees:</b>		
<b>Full Time:</b>	165	
<b>Part Time:</b>	5	
<b>Salaries Paid:</b>	\$11,322,900	

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>\$11,793,222</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$950</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$15,905,340</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$15,645,763</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$1,281</b>	\$593	\$456
Per Capita Expenditures:	<b>\$1,260</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$259,577</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>88.79%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$13,892,157</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$1,119</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>\$521,709</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$13,772,899</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>\$5,545,997</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$447</b>	\$967	\$458
General Obligation Debt over EAV:	<b>0.14%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$40,842,619</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$3,289</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$15,745,600</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$13,581,102</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$1,268</b>	\$369	\$240
Per Capita Expenditures:	<b>\$1,094</b>	\$348	\$239
Operating Income (loss):	<b>\$2,164,498</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>303.60%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$41,232,759</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$3,320</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>	Winslow Village		
<b>Unit Code:</b>	089/060/32	<b>County:</b>	STEPHENSON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$597,600		
<b>Equalized Assessed Valuation:</b>	\$2,333,003		
<b>Population:</b>	400		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$34,979		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$614,375	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$1,536	\$536	\$353
Revenue Collected During FY 04:	\$101,123	\$200,216	\$101,726
Expenditures During FY 04:	\$85,714	\$193,518	\$99,533
Per Capita Revenue:	\$253	\$431	\$233
Per Capita Expenditures:	\$214	\$425	\$232
Revenues over (under) Expenditures:	\$15,409	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	737.83%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$632,423	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$1,581	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$632,423	\$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>\$36,443</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$91</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>\$270,296</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$676</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$73,380</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$71,653</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$183</b>	\$393	\$158
Per Capita Expenditures:	<b>\$179</b>	\$413	\$180
Operating Income (loss):	<b>\$1,727</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>375.96%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$269,384</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$673</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>\$496,199</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$74</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>\$120,199</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$18</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$597,428</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$619,814</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$89</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$93</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$22,386</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>15.78%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$97,813</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$15</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>	Witt City		
<b>Unit Code:</b>	068/100/30	<b>County:</b>	MONTGOME
<b>Fiscal Year End:</b>	4/15/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$564,700		
<b>Equalized Assessed Valuation:</b>	\$3,560,369		
<b>Population:</b>	991		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$117,562		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$58,092	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$59	\$536	\$353
Revenue Collected During FY 04:	\$216,350	\$200,216	\$101,726
Expenditures During FY 04:	\$249,690	\$193,518	\$99,533
Per Capita Revenue:	\$218	\$431	\$233
Per Capita Expenditures:	\$252	\$425	\$232
Revenues over (under) Expenditures:	-\$33,340	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	19.89%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$49,667	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$50	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$49,667	\$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>\$393,195</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$397</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>\$157,398</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$159</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$209,125</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$181,454</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$211</b>	\$393	\$158
Per Capita Expenditures:	<b>\$183</b>	\$413	\$180
Operating Income (loss):	<b>\$27,671</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>100.66%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$182,654</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$184</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>\$75,244</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$56</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

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

#### Local Government Profile

<b>Unit Name</b>	Wood River City		
<b>Unit Code:</b>	057/130/30	<b>County:</b>	MADISON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$23,786,926		
<b>Equalized Assessed Valuation:</b>	\$85,490,692		
<b>Population:</b>	11,500		
<b>Employees:</b>			
<b>Full Time:</b>			77
<b>Part Time:</b>			70
<b>Salaries Paid:</b>			\$4,151,487

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:	<b>\$13,179,534</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$1,146</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$9,390,362</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$10,654,812</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$817</b>	\$593	\$456
Per Capita Expenditures:	<b>\$927</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$1,264,450</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>107.14%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$11,415,084</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$993</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>\$5,876,313</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>\$5,946,328</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$517</b>	\$967	\$458
General Obligation Debt over EAV:	<b>4.66%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$16,071,755</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,398</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$4,473,104</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$4,754,228</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$389</b>	\$369	\$240
Per Capita Expenditures:	<b>\$413</b>	\$348	\$239
Operating Income (loss):	<b>-\$281,124</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>331.61%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$15,765,631</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$1,371</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>	Woodhull Village	
<b>Unit Code:</b>	037/080/32	<b>County:</b> HENRY
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$763,400	
<b>Equalized Assessed Valuation:</b>	\$13,622,596	
<b>Population:</b>	808	
<b>Employees:</b>		
<b>Full Time:</b>	3	
<b>Part Time:</b>	17	
<b>Salaries Paid:</b>	\$136,804	

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>\$122,182</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$151</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$244,999</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$206,553</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$303</b>	\$431	\$233
Per Capita Expenditures:	<b>\$256</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$38,446</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>79.21%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$163,611</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$202</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$163,610</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$</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>\$282,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$349</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>\$589,349</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$729</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$151,628</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$200,692</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$188</b>	\$393	\$158
Per Capita Expenditures:	<b>\$248</b>	\$413	\$180
Operating Income (loss):	<b>-\$49,064</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>267.72%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$537,302</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$665</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>\$1,587,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$2,519</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>\$2,678,280</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$4,251</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$522,489</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$614,781</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$829</b>	\$393	\$158
Per Capita Expenditures:	<b>\$976</b>	\$413	\$180
Operating Income (loss):	<b>-\$92,292</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>420.64%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$2,585,988</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$4,105</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>	Woodridge Village		
<b>Unit Code:</b>	022/145/32	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$25,602,463		
<b>Equalized Assessed Valuation:</b>	\$839,176,562		
<b>Population:</b>	30,934		
<b>Employees:</b>			
<b>Full Time:</b>			137
<b>Part Time:</b>			21
<b>Salaries Paid:</b>			\$8,729,921

Blended Component Units
Number Submitted = 1
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$10,632,585</b>	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	<b>\$344</b>	\$345	\$293
Revenue Collected During FY 04:	<b>\$15,377,976</b>	\$39,242,501	\$28,722,204
Expenditures During FY 04:	<b>\$14,008,454</b>	\$38,033,849	\$28,246,468
Per Capita Revenue:	<b>\$497</b>	\$751	\$707
Per Capita Expenditures:	<b>\$453</b>	\$741	\$699
Revenues over (under) Expenditures:	<b>\$1,369,522</b>	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	<b>79.76%</b>	51.08%	43.48%
Ending Fund Balance for FY 04:	<b>\$11,172,517</b>	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	<b>\$361</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>\$6,960,311</b>	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	<b>\$8,483,009</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>\$23,011,814</b>	\$56,184,260	\$31,575,668
Per Capita Debt:	<b>\$744</b>	\$1,079	\$782
General Obligation Debt over EAV:	<b>2.18%</b>	69.12%	2.95%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$30,384,084</b>	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	<b>\$982</b>	\$882	\$652
Revenue Collected During FY 04:	<b>\$5,725,245</b>	\$14,227,267	\$8,439,706
Expenditures During FY 04:	<b>\$6,761,123</b>	\$12,961,081	\$7,819,586
Per Capita Revenue:	<b>\$185</b>	\$261	\$202
Per Capita Expenditures:	<b>\$219</b>	\$239	\$201
Operating Income (loss):	<b>-\$1,035,878</b>	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	<b>431.07%</b>	474.61%	438.31%
Ending Retained Earnings for FY 04:	<b>\$29,145,225</b>	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	<b>\$942</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>	Woodson Village		
<b>Unit Code:</b>	069/055/32	<b>County:</b>	MORGAN
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$815,500		
<b>Equalized Assessed Valuation:</b>	\$3,944,559		
<b>Population:</b>	559		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$35,773		

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>\$183,098</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$328</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$113,214</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$115,322</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$203</b>	\$431	\$233
Per Capita Expenditures:	<b>\$206</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$2,108</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>156.94%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$180,990</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$324</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$1,566</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$179,424</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>\$123,944</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$222</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>-\$24,534</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$44</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$64,542</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$59,791</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$115</b>	\$393	\$158
Per Capita Expenditures:	<b>\$107</b>	\$413	\$180
Operating Income (loss):	<b>\$4,751</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>-57.91%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>-\$34,623</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>-\$62</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>	Woodstock City	
<b>Unit Code:</b>	063/115/30	<b>County:</b> MCHENRY
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$28,217,400	
<b>Equalized Assessed Valuation:</b>	\$406,367,448	
<b>Population:</b>	21,657	
<b>Employees:</b>		
<b>Full Time:</b>		135
<b>Part Time:</b>		40
<b>Salaries Paid:</b>		\$7,408,956

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>\$6,215,709</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$287</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$12,153,792</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$11,805,521</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$561</b>	\$593	\$456
Per Capita Expenditures:	<b>\$545</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>\$348,271</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>54.08%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$6,384,190</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$295</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>\$4,476,704</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$1,275,758</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>\$28,626,716</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,322</b>	<b>\$967</b>	<b>\$458</b>
General Obligation Debt over EAV:	<b>1.84%</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>\$18,810,298</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$869</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$4,607,182</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$3,920,418</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$213</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$181</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$686,764</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>491.14%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$19,254,733</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$889</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>	Worden Village		
<b>Unit Code:</b>	057/135/32	<b>County:</b>	MADISON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$678,044		
<b>Equalized Assessed Valuation:</b>	\$6,996,194		
<b>Population:</b>	906		
<b>Employees:</b>			
<b>Full Time:</b>			5
<b>Part Time:</b>			2
<b>Salaries Paid:</b>			\$141,344

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>\$107,035</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$118</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$381,778</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$319,492</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$421</b>	\$431	\$233
Per Capita Expenditures:	<b>\$353</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$62,286</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>52.55%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$167,897</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$185</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$117,169</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$50,728</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>\$71,835</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$79</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>\$421,006</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$465</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$367,440</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$300,113</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$406</b>	\$393	\$158
Per Capita Expenditures:	<b>\$331</b>	\$413	\$180
Operating Income (loss):	<b>\$67,327</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>163.19%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$489,757</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$541</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>	Worth Village	
<b>Unit Code:</b>	016/615/32	<b>County:</b> COOK
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$7,946,823	
<b>Equalized Assessed Valuation:</b>	\$152,886,719	
<b>Population:</b>	11,047	
<b>Employees:</b>		
<b>Full Time:</b>		59
<b>Part Time:</b>		53
<b>Salaries Paid:</b>		\$3,151,042

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>\$850,568</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$77</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$7,096,319</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$7,828,986</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$642</b>	\$593	\$456
Per Capita Expenditures:	<b>\$709</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$732,667</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>6.62%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$517,901</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$47</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	<b>\$517,901</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>\$11,197,868</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$1,014</b>	\$967	\$458
General Obligation Debt over EAV:	<b>1.33%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,246,526</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$113</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$1,699,547</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$1,653,186</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$154</b>	\$369	\$240
Per Capita Expenditures:	<b>\$150</b>	\$348	\$239
Operating Income (loss):	<b>\$46,361</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>78.21%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$1,292,887</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$117</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>	Wyagnet Village		
<b>Unit Code:</b>	006/120/32	<b>County:</b>	BUREAU
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$915,976		
<b>Equalized Assessed Valuation:</b>	\$7,112,798		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>			6
<b>Part Time:</b>			4
<b>Salaries Paid:</b>			\$186,893

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>\$174,233</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$145</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$379,845</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$439,939</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$317</b>	\$593	\$456
Per Capita Expenditures:	<b>\$367</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$60,094</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>38.58%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$169,711</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$141</b>	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$147,030</b>	\$147,119	\$
Total Unreserved Funds:	<b>\$22,681</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>\$1,387,509</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$1,156</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>\$928,597</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$774</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$215,120</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$246,895</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$179</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$206</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>-\$31,775</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>330.21%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$815,272</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$679</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>	Wyoming City		
<b>Unit Code:</b>	087/025/30	<b>County:</b>	STARK
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,156,088		
<b>Equalized Assessed Valuation:</b>	\$10,686,595		
<b>Population:</b>	1,424		
<b>Employees:</b>			
<b>Full Time:</b>			6
<b>Part Time:</b>			10
<b>Salaries Paid:</b>			\$218,879

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$275,784	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$194	\$396	\$278
Revenue Collected During FY 04:	\$439,818	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$431,019	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$309	\$593	\$456
Per Capita Expenditures:	\$303	\$569	\$471
Revenues over (under) Expenditures:	\$8,799	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	66.03%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$284,583	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$200	\$426	\$301

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$284,583	\$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>\$318,583</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$224</b>	\$967	\$458
General Obligation Debt over EAV:	<b>2.98%</b>	1.55%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,263,903</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,590</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$379,097</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$441,692</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$266</b>	\$369	\$240
Per Capita Expenditures:	<b>\$310</b>	\$348	\$239
Operating Income (loss):	<b>-\$62,595</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>500.27%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$2,209,658</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$1,552</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>	Xenia Village		
<b>Unit Code:</b>	013/035/32	<b>County:</b>	CLAY
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,150,950		
<b>Equalized Assessed Valuation:</b>	\$1,732,417		
<b>Population:</b>	407		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$91,240		

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>\$826,751</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$2,031</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$146,433</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$138,832</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$360</b>	\$431	\$233
Per Capita Expenditures:	<b>\$341</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$7,601</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>600.98%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$834,352</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$2,050</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$705</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$833,647</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>\$382,000</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$939</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>\$710,411</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>\$1,745</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$140,806</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$196,379</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$346</b>	\$393	\$158
Per Capita Expenditures:	<b>\$483</b>	\$413	\$180
Operating Income (loss):	<b>-\$55,573</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>333.46%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$654,838</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$1,609</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>	Yale Village		
<b>Unit Code:</b>	040/040/32	<b>County:</b>	JASPER
<b>Fiscal Year End:</b>	6/30/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$174,100		
<b>Equalized Assessed Valuation:</b>	\$379,105		
<b>Population:</b>	96		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units
Number Submitted = 2
state motor fuel
village of yale

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$206,115</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$2,147</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$37,253</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$33,039</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$388</b>	\$431	\$233
Per Capita Expenditures:	<b>\$344</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>\$4,214</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>636.61%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$210,329</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$2,191</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:	\$	-\$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>	Yates City Village		
<b>Unit Code:</b>	048/075/32	<b>County:</b>	KNOX
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$779,050		
<b>Equalized Assessed Valuation:</b>	\$6,872,021		
<b>Population:</b>	950		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$119,272		

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>\$195,130</b>	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	<b>\$205</b>	\$536	\$353
Revenue Collected During FY 04:	<b>\$165,887</b>	\$200,216	\$101,726
Expenditures During FY 04:	<b>\$168,924</b>	\$193,518	\$99,533
Per Capita Revenue:	<b>\$175</b>	\$431	\$233
Per Capita Expenditures:	<b>\$178</b>	\$425	\$232
Revenues over (under) Expenditures:	<b>-\$3,037</b>	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	<b>112.42%</b>	261.62%	135.76%
Ending Fund Balance for FY 04:	<b>\$189,903</b>	\$217,165	\$139,922
Per Capita Ending Fund Balance:	<b>\$200</b>	\$544	\$357

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$131</b>	\$22,656	\$
Total Unreserved Funds:	<b>\$189,772</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>\$393,188</b>	\$373,970	\$26,286
Per Capita Debt:	<b>\$414</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>-\$9,730</b>	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$10</b>	\$1,109	\$293
Revenue Collected During FY 04:	<b>\$204,483</b>	\$168,524	\$65,030
Expenditures During FY 04:	<b>\$209,928</b>	\$174,682	\$71,653
Per Capita Revenue:	<b>\$215</b>	\$393	\$158
Per Capita Expenditures:	<b>\$221</b>	\$413	\$180
Operating Income (loss):	<b>-\$5,445</b>	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	<b>11.88%</b>	286.54%	182.58%
Ending Retained Earnings for FY 04:	<b>\$24,932</b>	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	<b>\$26</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>\$12,952</b>	<b>\$5,892,996</b>	<b>\$1,405,821</b>
Per Capita Debt:	<b>\$8</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>\$261,556</b>	<b>\$5,315,981</b>	<b>\$1,794,258</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$157</b>	<b>\$851</b>	<b>\$530</b>
Revenue Collected During FY 04:	<b>\$421,804</b>	<b>\$2,234,592</b>	<b>\$892,783</b>
Expenditures During FY 04:	<b>\$354,716</b>	<b>\$2,064,230</b>	<b>\$854,724</b>
Per Capita Revenue:	<b>\$253</b>	<b>\$369</b>	<b>\$240</b>
Per Capita Expenditures:	<b>\$213</b>	<b>\$348</b>	<b>\$239</b>
Operating Income (loss):	<b>\$67,088</b>	<b>\$170,361</b>	<b>\$10,615</b>
Ratio of Retained Earnings to Expenditures:	<b>130.90%</b>	<b>295.83%</b>	<b>242.03%</b>
Ending Retained Earnings for FY 04:	<b>\$464,309</b>	<b>\$6,304,039</b>	<b>\$1,991,367</b>
Per Capita Ending Retained Earnings:	<b>\$278</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>	Zion City		
<b>Unit Code:</b>	049/215/30	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$37,487,550		
<b>Equalized Assessed Valuation:</b>	\$310,518,974		
<b>Population:</b>	22,866		
<b>Employees:</b>			
<b>Full Time:</b>	131		
<b>Part Time:</b>	52		
<b>Salaries Paid:</b>	\$8,511,067		

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>\$9,859,990</b>	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	<b>\$431</b>	\$396	\$278
Revenue Collected During FY 04:	<b>\$15,298,676</b>	\$4,152,459	\$1,967,165
Expenditures During FY 04:	<b>\$16,869,171</b>	\$4,067,923	\$1,946,833
Per Capita Revenue:	<b>\$669</b>	\$593	\$456
Per Capita Expenditures:	<b>\$738</b>	\$569	\$471
Revenues over (under) Expenditures:	<b>-\$1,570,495</b>	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	<b>58.95%</b>	80.48%	60.18%
Ending Fund Balance for FY 04:	<b>\$9,943,692</b>	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	<b>\$435</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>\$5,250,735</b>	\$576,973	\$
Total Unrestricted Net Assets:	<b>\$4,425,671</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>\$44,339,189</b>	\$5,892,996	\$1,405,821
Per Capita Debt:	<b>\$1,939</b>	\$967	\$458
General Obligation Debt over EAV:	<b>13.17%</b>	1.55%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$5,129,517</b>	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	<b>\$224</b>	\$851	\$530
Revenue Collected During FY 04:	<b>\$5,043,532</b>	\$2,234,592	\$892,783
Expenditures During FY 04:	<b>\$4,119,569</b>	\$2,064,230	\$854,724
Per Capita Revenue:	<b>\$221</b>	\$369	\$240
Per Capita Expenditures:	<b>\$180</b>	\$348	\$239
Operating Income (loss):	<b>\$923,963</b>	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	<b>146.94%</b>	295.83%	242.03%
Ending Retained Earnings for FY 04:	<b>\$6,053,480</b>	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	<b>\$265</b>	\$939	\$612