



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Joliet Park District		
Unit Code:	099/040/12	County:	WILL
Fiscal Year End:	4/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,080,791		
Equalized Assessed Valuation:	\$1,211,566,299		
Population:	120,000		
Employees:			
Full Time:			60
Part Time:			903
Salaries Paid:			\$5,354,664

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$152,436	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$1	\$55	\$32
Revenue Collected During FY 04:	\$9,154,182	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$9,034,545	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$76	\$193	\$120
Per Capita Expenditures:	\$75	\$189	\$125
Revenues over (under) Expenditures:	\$119,637	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	-1.25%	32.93%	27.44%
Ending Fund Balance for FY 04:	-\$113,130	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	-\$1	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,108,432	\$38,784	\$
Total Unreserved Funds:	-\$1,198,579	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,986,593	\$8,894,896	\$5,476,643
Per Capita Debt:	\$25	\$328	\$208
General Obligation Debt over EAV:	0.21%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$366,163	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$3	\$24	\$
Revenue Collected During FY 04:	\$646,768	\$726,868	\$
Expenditures During FY 04:	\$1,168,391	\$763,079	\$
Per Capita Revenue:	\$5	\$24	\$
Per Capita Expenditures:	\$10	\$25	\$
Operating Income (loss):	-\$521,623	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	-61.11%	140.73%	0.00%
Ending Retained Earnings for FY 04:	-\$713,988	\$1,302,917	\$
Per Capita Ending Retained Earnings:	-\$6	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Justice Park District**

Unit Code: **016/375/12** County: **Cook**

Fiscal Year End: **12/31/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$263,910**

Equalized Assessed Valuation: **\$109,206,962**

Population: **11,600**

Employees:

Full Time: **2**

Part Time: **36**

Salaries Paid: **\$200,583**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$57,778	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$5	\$36	\$16
Revenue Collected During FY 04:	\$213,695	\$208,562	\$124,097
Expenditures During FY 04:	\$274,951	\$220,436	\$125,757
Per Capita Revenue:	\$18	\$50	\$35
Per Capita Expenditures:	\$24	\$52	\$35
Revenues over (under) Expenditures:	-\$61,256	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	-1.26%	91.55%	50.75%
Ending Fund Balance for FY 04:	-\$3,478	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$321,139	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$788,804	\$253,819	\$
Per Capita Debt:	\$68	\$46	\$
General Obligation Debt over EAV:	0.36%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$181,496	\$18,580	\$
Expenditures During FY 04:	\$197,282	\$20,692	\$
Per Capita Revenue:	\$16	\$2	\$
Per Capita Expenditures:	\$17	\$2	\$
Operating Income (loss):	-\$15,786	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	-8.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	-\$15,786	\$31,271	\$
Per Capita Ending Retained Earnings:	-\$1	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Kankakee Valley Park District**

Unit Code: **046/010/12** County: **KANKAKEE**

Fiscal Year End: **5/31/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,404,289**

Equalized Assessed Valuation: **\$306,937,789**

Population: **34,067**

Employees:

Full Time: **18**

Part Time: **177**

Salaries Paid: **\$887,994**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$494,340	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$15	\$55	\$32
Revenue Collected During FY 04:	\$1,502,995	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,512,097	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$44	\$193	\$120
Per Capita Expenditures:	\$44	\$189	\$125
Revenues over (under) Expenditures:	-\$9,102	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	32.09%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$485,238	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$14	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$485,238	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,295,804	\$8,894,896	\$5,476,643
Per Capita Debt:	\$67	\$328	\$208
General Obligation Debt over EAV:	0.19%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$143,571	\$726,868	\$
Expenditures During FY 04:	\$86,105	\$763,079	\$
Per Capita Revenue:	\$4	\$24	\$
Per Capita Expenditures:	\$3	\$25	\$
Operating Income (loss):	\$57,466	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	14894.44%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$12,824,859	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$376	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name:	Kenilworth Park District		
Unit Code:	016/380/12	County:	COOK
Fiscal Year End:	5/31/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$405,250		
Equalized Assessed Valuation:	\$201,567,586		
Population:	2,494		
Employees:			
Full Time:	3		
Part Time:	76		
Salaries Paid:	\$225,583		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$262,895	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$105	\$36	\$16
Revenue Collected During FY 04:	\$414,488	\$208,562	\$124,097
Expenditures During FY 04:	\$418,706	\$220,436	\$125,757
Per Capita Revenue:	\$166	\$50	\$35
Per Capita Expenditures:	\$168	\$52	\$35
Revenues over (under) Expenditures:	-\$4,218	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	61.78%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$258,677	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$104	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$43,642	\$11,157	\$
Total Unreserved Funds:	\$215,035	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Kewanee Park District	
Unit Code:	037/030/12	County: HENRY
Fiscal Year End:	12/31/2004	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$825,594	
Equalized Assessed Valuation:	\$78,951,574	
Population:	11,000	
Employees:		
Full Time:	7	
Part Time:	110	
Salaries Paid:	\$457,376	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	-\$759,994	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	-\$69	\$55	\$32
Revenue Collected During FY 04:	\$955,660	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,296,090	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$87	\$193	\$120
Per Capita Expenditures:	\$118	\$189	\$125
Revenues over (under) Expenditures:	-\$340,430	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	-50.54%	32.93%	27.44%
Ending Fund Balance for FY 04:	-\$654,990	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	-\$60	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	-\$654,990	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,370,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$125	\$328	\$208
General Obligation Debt over EAV:	1.74%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name:	Kingsbury Park District		
Unit Code:	003/010/12	County:	BOND
Fiscal Year End:	12/31/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$862,594		
Equalized Assessed Valuation:	\$66,837,889		
Population:	9,700		
Employees:			
Full Time:	3		
Part Time:	58		
Salaries Paid:	\$118,125		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$521,904	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$54	\$36	\$16
Revenue Collected During FY 04:	\$335,928	\$208,562	\$124,097
Expenditures During FY 04:	\$335,475	\$220,436	\$125,757
Per Capita Revenue:	\$35	\$50	\$35
Per Capita Expenditures:	\$35	\$52	\$35
Revenues over (under) Expenditures:	\$453	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	155.71%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$522,357	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$54	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$711,117	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$73,800	\$253,819	\$
Per Capita Debt:	\$8	\$46	\$
General Obligation Debt over EAV:	0.11%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	-\$7,526	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	-\$3	\$36	\$16
Revenue Collected During FY 04:	\$31,371	\$208,562	\$124,097
Expenditures During FY 04:	\$30,623	\$220,436	\$125,757
Per Capita Revenue:	\$12	\$50	\$35
Per Capita Expenditures:	\$12	\$52	\$35
Revenues over (under) Expenditures:	\$748	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	-22.13%	91.55%	50.75%
Ending Fund Balance for FY 04:	-\$6,778	\$107,646	\$56,732
Per Capita Ending Fund Balance:	-\$3	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$12,664	\$253,819	\$
Per Capita Debt:	\$5	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Kirkwood Park District**

Unit Code: **094/005/12** County: **WARREN**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$52,500**

Equalized Assessed Valuation: **\$10,704,830**

Population: **1,000**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$534**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$31,068	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$31	\$36	\$16
Revenue Collected During FY 04:	\$20,655	\$208,562	\$124,097
Expenditures During FY 04:	\$14,205	\$220,436	\$125,757
Per Capita Revenue:	\$21	\$50	\$35
Per Capita Expenditures:	\$14	\$52	\$35
Revenues over (under) Expenditures:	\$6,450	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	264.12%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$37,518	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$38	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **La Grange Park District**

Unit Code: **016/390/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,098,175**

Equalized Assessed Valuation: **\$433,941,720**

Population: **16,539**

Employees:

Full Time:	11
Part Time:	67
Salaries Paid:	\$575,918

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$970,368	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$59	\$55	\$32
Revenue Collected During FY 04:	\$1,488,784	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,315,324	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$90	\$193	\$120
Per Capita Expenditures:	\$80	\$189	\$125
Revenues over (under) Expenditures:	\$173,460	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	87.23%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,147,343	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$69	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$100,000	\$38,784	\$
Total Unreserved Funds:	\$1,047,343	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,278,219	\$8,894,896	\$5,476,643
Per Capita Debt:	\$77	\$328	\$208
General Obligation Debt over EAV:	0.29%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **La Grange Park Park District**

Unit Code: **016/170/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,120,900**

Equalized Assessed Valuation: **\$276,016,638**

Population: **13,200**

Employees:

Full Time:	6
Part Time:	50
Salaries Paid:	\$394,442

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$702,862	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$53	\$36	\$16
Revenue Collected During FY 04:	\$833,965	\$208,562	\$124,097
Expenditures During FY 04:	\$853,033	\$220,436	\$125,757
Per Capita Revenue:	\$63	\$50	\$35
Per Capita Expenditures:	\$65	\$52	\$35
Revenues over (under) Expenditures:	-\$19,068	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	80.16%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$683,794	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$52	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$683,794	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$478,000	\$253,819	\$
Per Capita Debt:	\$36	\$46	\$
General Obligation Debt over EAV:	0.17%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name:	Lafayette Park District		
Unit Code:	087/010/12	County:	STARK
Fiscal Year End:	5/31/2004		
Accounting Method:	Cash		
Appropriation or Budget:	\$70,000		
Equalized Assessed Valuation:	\$8,813,166		
Population:	700		
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:	\$19,369	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$28	\$36	\$16
Revenue Collected During FY 04:	\$21,681	\$208,562	\$124,097
Expenditures During FY 04:	\$26,267	\$220,436	\$125,757
Per Capita Revenue:	\$31	\$50	\$35
Per Capita Expenditures:	\$38	\$52	\$35
Revenues over (under) Expenditures:	-\$4,586	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	56.28%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$14,783	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$21	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Lake Bluff Park District	
Unit Code:	049/080/12	County: LAKE
Fiscal Year End:	12/31/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$6,948,000	
Equalized Assessed Valuation:	\$513,962,197	
Population:	8,000	
Employees:		
Full Time:	21	
Part Time:	320	
Salaries Paid:	\$1,882,004	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$316,353	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$40	\$55	\$32
Revenue Collected During FY 04:	\$2,462,969	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,413,478	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$308	\$193	\$120
Per Capita Expenditures:	\$302	\$189	\$125
Revenues over (under) Expenditures:	\$49,491	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	15.16%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$365,844	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$46	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$58,860	\$676,007	\$
Total Unrestricted Net Assets:	\$1,071,910	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$5,800,695	\$8,894,896	\$5,476,643
Per Capita Debt:	\$725	\$328	\$208
General Obligation Debt over EAV:	0.34%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$414,721	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$52	\$24	\$
Revenue Collected During FY 04:	\$1,518,764	\$726,868	\$
Expenditures During FY 04:	\$1,613,520	\$763,079	\$
Per Capita Revenue:	\$190	\$24	\$
Per Capita Expenditures:	\$202	\$25	\$
Operating Income (loss):	-\$94,756	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	19.83%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$319,965	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$40	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name:	Lamotte Park District		
Unit Code:	017/010/12	County:	CRAWFORD
Fiscal Year End:	5/26/2004		
Accounting Method:	Cash		
Appropriation or Budget:	\$51,375		
Equalized Assessed Valuation:	\$15,253,620		
Population:	1,600		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$10,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$23,283	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$15	\$36	\$16
Revenue Collected During FY 04:	\$69,922	\$208,562	\$124,097
Expenditures During FY 04:	\$84,507	\$220,436	\$125,757
Per Capita Revenue:	\$44	\$50	\$35
Per Capita Expenditures:	\$53	\$52	\$35
Revenues over (under) Expenditures:	-\$14,585	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	10.29%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$8,698	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$5	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Lan Oak Park District**

Unit Code: **016/400/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,671,000**

Equalized Assessed Valuation: **\$396,672,080**

Population: **28,000**

Employees:

Full Time:	14
Part Time:	90
Salaries Paid:	\$700,138

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$732,998	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$26	\$55	\$32
Revenue Collected During FY 04:	\$1,194,855	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,171,953	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$43	\$193	\$120
Per Capita Expenditures:	\$42	\$189	\$125
Revenues over (under) Expenditures:	\$22,902	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	64.50%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$755,900	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$27	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$755,900	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$3,647,633	\$8,894,896	\$5,476,643
Per Capita Debt:	\$130	\$328	\$208
General Obligation Debt over EAV:	0.89%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$167,412	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$6	\$24	\$
Revenue Collected During FY 04:	\$428,826	\$726,868	\$
Expenditures During FY 04:	\$448,507	\$763,079	\$
Per Capita Revenue:	\$15	\$24	\$
Per Capita Expenditures:	\$16	\$25	\$
Operating Income (loss):	-\$19,681	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	88.20%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$395,568	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$14	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name:	Lanterman Park District		
Unit Code:	051/010/12	County:	LAWRENCE
Fiscal Year End:	3/31/2004		
Accounting Method:	Cash		
Appropriation or Budget:	\$7,171		
Equalized Assessed Valuation:	\$2,000,000		
Population:	2,000		
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:	\$18,651	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$9	\$36	\$16
Revenue Collected During FY 04:	\$7,170	\$208,562	\$124,097
Expenditures During FY 04:	\$10,368	\$220,436	\$125,757
Per Capita Revenue:	\$4	\$50	\$35
Per Capita Expenditures:	\$5	\$52	\$35
Revenues over (under) Expenditures:	-\$3,198	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	149.05%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$15,453	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$8	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name:	Lawrence Park District		
Unit Code:	051/020/12	County:	LAWRENCE
Fiscal Year End:	6/30/2004		
Accounting Method:	Cash		
Appropriation or Budget:	\$108,775		
Equalized Assessed Valuation:	\$41,344,052		
Population:	7,000		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$7,574		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$35,946	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$5	\$36	\$16
Revenue Collected During FY 04:	\$96,613	\$208,562	\$124,097
Expenditures During FY 04:	\$121,342	\$220,436	\$125,757
Per Capita Revenue:	\$14	\$50	\$35
Per Capita Expenditures:	\$17	\$52	\$35
Revenues over (under) Expenditures:	-\$24,729	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	9.24%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$11,217	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$2	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name:	Le Roy Park District		
Unit Code:	064/010/12	County:	MCLEAN
Fiscal Year End:	4/30/2004		
Accounting Method:	Cash		
Appropriation or Budget:	\$123,300		
Equalized Assessed Valuation:	\$64,837,658		
Population:	5,000		
Employees:			
Full Time:			
Part Time:	23		
Salaries Paid:	\$34,139		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$88,681	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$18	\$36	\$16
Revenue Collected During FY 04:	\$112,849	\$208,562	\$124,097
Expenditures During FY 04:	\$127,463	\$220,436	\$125,757
Per Capita Revenue:	\$23	\$50	\$35
Per Capita Expenditures:	\$25	\$52	\$35
Revenues over (under) Expenditures:	-\$14,614	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	58.11%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$74,067	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$15	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$74,067	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Lemont Park District**

Unit Code: **016/405/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,122,690**

Equalized Assessed Valuation: **\$588,714,848**

Population: **18,500**

Employees:

Full Time:	16
Part Time:	63
Salaries Paid:	\$879,775

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,870,067	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$101	\$55	\$32
Revenue Collected During FY 04:	\$2,121,396	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,110,772	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$115	\$193	\$120
Per Capita Expenditures:	\$114	\$189	\$125
Revenues over (under) Expenditures:	\$10,624	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	64.80%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,367,691	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$74	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$1,367,691	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,233,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$67	\$328	\$208
General Obligation Debt over EAV:	0.12%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Lena Park District**

Unit Code: **089/020/12** County: **STEPHENSON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$1,085,050**

Equalized Assessed Valuation: **\$60,781,277**

Population: **4,642**

Employees:

Full Time:

Part Time: **101**

Salaries Paid: **\$134,474**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	-\$164,986	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	-\$36	\$36	\$16
Revenue Collected During FY 04:	\$287,082	\$208,562	\$124,097
Expenditures During FY 04:	\$271,636	\$220,436	\$125,757
Per Capita Revenue:	\$62	\$50	\$35
Per Capita Expenditures:	\$59	\$52	\$35
Revenues over (under) Expenditures:	\$15,446	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	-55.05%	91.55%	50.75%
Ending Fund Balance for FY 04:	-\$149,540	\$107,646	\$56,732
Per Capita Ending Fund Balance:	-\$32	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	-\$29,207	\$11,157	\$
Total Unreserved Funds:	-\$120,334	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name:	Lewistown Park District		
Unit Code:	029/030/12	County:	FULTON
Fiscal Year End:	5/31/2004		
Accounting Method:	Cash		
Appropriation or Budget:	\$69,650		
Equalized Assessed Valuation:	\$22,210,723		
Population:	3,234		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$14,674		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$45,854	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$14	\$36	\$16
Revenue Collected During FY 04:	\$69,265	\$208,562	\$124,097
Expenditures During FY 04:	\$76,940	\$220,436	\$125,757
Per Capita Revenue:	\$21	\$50	\$35
Per Capita Expenditures:	\$24	\$52	\$35
Revenues over (under) Expenditures:	-\$7,675	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	49.62%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$38,179	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$12	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$10,000	\$253,819	\$
Per Capita Debt:	\$3	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name:	Lexington Park District		
Unit Code:	064/020/12	County:	MCLEAN
Fiscal Year End:	3/31/2004		
Accounting Method:	Cash		
Appropriation or Budget:	\$88,606		
Equalized Assessed Valuation:	\$52,083,225		
Population:	2,987		
Employees:			
Full Time:			
Part Time:	19		
Salaries Paid:	\$34,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$37,266	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$12	\$36	\$16
Revenue Collected During FY 04:	\$136,323	\$208,562	\$124,097
Expenditures During FY 04:	\$122,864	\$220,436	\$125,757
Per Capita Revenue:	\$46	\$50	\$35
Per Capita Expenditures:	\$41	\$52	\$35
Revenues over (under) Expenditures:	\$13,459	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	41.29%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$50,725	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$17	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$50,725	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name:	Limestone Park District		
Unit Code:	046/020/12	County:	KANKAKEE
Fiscal Year End:	5/31/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$104,700		
Equalized Assessed Valuation:	\$80,812,321		
Population:	4,000		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$24,858		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$36,730	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$9	\$36	\$16
Revenue Collected During FY 04:	\$115,199	\$208,562	\$124,097
Expenditures During FY 04:	\$141,850	\$220,436	\$125,757
Per Capita Revenue:	\$29	\$50	\$35
Per Capita Expenditures:	\$35	\$52	\$35
Revenues over (under) Expenditures:	-\$26,651	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	7.11%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$10,079	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$3	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$10,079	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$148,898	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$10	\$36	\$16
Revenue Collected During FY 04:	\$714,029	\$208,562	\$124,097
Expenditures During FY 04:	\$727,747	\$220,436	\$125,757
Per Capita Revenue:	\$47	\$50	\$35
Per Capita Expenditures:	\$48	\$52	\$35
Revenues over (under) Expenditures:	-\$13,718	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	19.97%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$145,315	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$10	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,500	\$3,720	\$
Total Unrestricted Net Assets:	\$947,563	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,536,475	\$253,819	\$
Per Capita Debt:	\$168	\$46	\$
General Obligation Debt over EAV:	2.02%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Lindenhurst Park District	
Unit Code:	049/085/12	County: LAKE
Fiscal Year End:	4/30/2004	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$1,738,055	
Equalized Assessed Valuation:	\$312,132,939	
Population:	14,000	
Employees:		
Full Time:	104	
Part Time:	7	
Salaries Paid:	\$675,642	

Blended Component Units

<p>Blended Component Units</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$64,542	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$5	\$55	\$32
Revenue Collected During FY 04:	\$1,222,336	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,307,302	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$87	\$193	\$120
Per Capita Expenditures:	\$93	\$189	\$125
Revenues over (under) Expenditures:	-\$84,966	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	-1.56%	32.93%	27.44%
Ending Fund Balance for FY 04:	-\$20,424	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	-\$1	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	-\$20,424	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,148,588	\$8,894,896	\$5,476,643
Per Capita Debt:	\$153	\$328	\$208
General Obligation Debt over EAV:	0.69%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Lisle Park District**

Unit Code: **022/130/12** County: **DUPAGE**

Fiscal Year End: **12/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,319,675**

Equalized Assessed Valuation: **\$1,029,872,018**

Population: **30,000**

Employees:

Full Time:	40
Part Time:	383
Salaries Paid:	\$2,485,406

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,010,668	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$67	\$55	\$32
Revenue Collected During FY 04:	\$4,085,748	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$4,088,003	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$136	\$193	\$120
Per Capita Expenditures:	\$136	\$189	\$125
Revenues over (under) Expenditures:	-\$2,255	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	49.13%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$2,008,413	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$67	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,520,852	\$676,007	\$
Total Unrestricted Net Assets:	\$1,988,134	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$12,788,068	\$8,894,896	\$5,476,643
Per Capita Debt:	\$426	\$328	\$208
General Obligation Debt over EAV:	1.22%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$2,510,455	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$84	\$24	\$
Revenue Collected During FY 04:	\$1,364,417	\$726,868	\$
Expenditures During FY 04:	\$1,641,435	\$763,079	\$
Per Capita Revenue:	\$45	\$24	\$
Per Capita Expenditures:	\$55	\$25	\$
Operating Income (loss):	-\$277,018	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	335.32%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$5,504,064	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$183	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name:	Litchfield Park District		
Unit Code:	068/010/12	County:	MONTGOME
Fiscal Year End:	4/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$236,800		
Equalized Assessed Valuation:	\$55,877,278		
Population:	6,815		
Employees:			
Full Time:			3
Part Time:			20
Salaries Paid:			\$97,271

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$47,209	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$7	\$36	\$16
Revenue Collected During FY 04:	\$265,403	\$208,562	\$124,097
Expenditures During FY 04:	\$226,341	\$220,436	\$125,757
Per Capita Revenue:	\$39	\$50	\$35
Per Capita Expenditures:	\$33	\$52	\$35
Revenues over (under) Expenditures:	\$39,062	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	38.12%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$86,271	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$13	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$86,271	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$134,000	\$253,819	\$
Per Capita Debt:	\$20	\$46	\$
General Obligation Debt over EAV:	0.24%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Lockport Park District		
Unit Code:	099/050/12	County:	WILL
Fiscal Year End:	12/31/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,878,537		
Equalized Assessed Valuation:	\$1,156,342,634		
Population:	60,000		
Employees:			
Full Time:			31
Part Time:			371
Salaries Paid:			\$2,775,322

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$586,203	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$10	\$55	\$32
Revenue Collected During FY 04:	\$4,200,300	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$3,892,415	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$70	\$193	\$120
Per Capita Expenditures:	\$65	\$189	\$125
Revenues over (under) Expenditures:	\$307,885	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	10.12%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$394,088	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$7	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,669,732	\$676,007	\$
Total Unrestricted Net Assets:	\$5,112,424	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$11,710,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$195	\$328	\$208
General Obligation Debt over EAV:	1.01%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$2,231,756	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$37	\$24	\$
Revenue Collected During FY 04:	\$2,791,763	\$726,868	\$
Expenditures During FY 04:	\$2,571,798	\$763,079	\$
Per Capita Revenue:	\$47	\$24	\$
Per Capita Expenditures:	\$43	\$25	\$
Operating Income (loss):	\$219,965	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	227.24%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$5,844,224	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$97	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Lombard Park District		
Unit Code:	022/140/12	County:	DUPAGE
Fiscal Year End:	12/31/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,777,014		
Equalized Assessed Valuation:	\$1,069,949,415		
Population:	42,322		
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:	\$906,432	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$21	\$55	\$32
Revenue Collected During FY 04:	\$4,305,322	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$4,195,379	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$102	\$193	\$120
Per Capita Expenditures:	\$99	\$189	\$125
Revenues over (under) Expenditures:	\$109,943	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	19.02%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$798,044	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$19	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$1,950,124	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,849,363	\$8,894,896	\$5,476,643
Per Capita Debt:	\$67	\$328	\$208
General Obligation Debt over EAV:	0.13%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$756,507	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$18	\$24	\$
Revenue Collected During FY 04:	\$514,425	\$726,868	\$
Expenditures During FY 04:	\$583,412	\$763,079	\$
Per Capita Revenue:	\$12	\$24	\$
Per Capita Expenditures:	\$14	\$25	\$
Operating Income (loss):	-\$68,987	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	117.84%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$687,520	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$16	\$34	\$