



# 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: **Palatine Park District**

Unit Code: **016/560/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,667,785**

Equalized Assessed Valuation: **\$1,806,907,223**

Population: **80,000**

Employees:

Full Time:	75
Part Time:	975
Salaries Paid:	\$6,085,566

#### Blended Component Units

Blended Component Units
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$8,466,141</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$106</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$12,988,615</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$11,831,893</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$162</b>	\$193	\$120
Per Capita Expenditures:	<b>\$148</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>\$1,156,722</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>84.41%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$9,986,863</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$125</b>	\$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:	<b>\$10,493,402</b>	\$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:	<b>\$8,020,000</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$100</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>0.44%</b>	<b>15.21%</b>	<b>0.39%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,903,668</b>	<b>\$1,004,923</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$36</b>	<b>\$24</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$1,954,225</b>	<b>\$726,868</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$2,029,393</b>	<b>\$763,079</b>	<b>\$</b>
Per Capita Revenue:	<b>\$24</b>	<b>\$24</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$25</b>	<b>\$25</b>	<b>\$</b>
Operating Income (loss):	<b>-\$75,168</b>	<b>-\$36,212</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>135.24%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$2,744,500</b>	<b>\$1,302,917</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$34</b>	<b>\$34</b>	<b>\$</b>



# 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: **Park Ridge Park District**

Unit Code: **016/580/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,643,692**

Equalized Assessed Valuation: **\$1,202,124,933**

Population: **37,775**

Employees:

Full Time:	52
Part Time:	680
Salaries Paid:	\$4,051,495

#### Blended Component Units

Blended Component Units
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$5,142,879</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$136</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$9,590,529</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$9,847,456</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$254</b>	\$193	\$120
Per Capita Expenditures:	<b>\$261</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>-\$256,927</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>55.05%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$5,420,952</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$144</b>	\$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:	<b>\$1,108,246</b>	\$676,007	\$
Total Unrestricted Net Assets:	<b>\$4,483,964</b>	\$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:	<b>\$3,485,000</b>	\$8,894,896	\$5,476,643
Per Capita Debt:	<b>\$92</b>	\$328	\$208
General Obligation Debt over EAV:	<b>0.29%</b>	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:	<b>0.00%</b>	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:	Paxton Park District	
Unit Code:	027/010/12	County: FORD
Fiscal Year End:	4/30/2004	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$360,835	
Equalized Assessed Valuation:	\$40,890,759	
Population:	4,300	
Employees:		
Full Time:	2	
Part Time:	25	
Salaries Paid:	\$86,312	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$9,941	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$2	\$36	\$16
Revenue Collected During FY 04:	\$216,314	\$208,562	\$124,097
Expenditures During FY 04:	\$225,578	\$220,436	\$125,757
Per Capita Revenue:	\$50	\$50	\$35
Per Capita Expenditures:	\$52	\$52	\$35
Revenues over (under) Expenditures:	-\$9,264	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	0.30%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$677	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$14,234	\$11,157	\$
Total Unreserved Funds:	-\$13,557	\$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:	<b>\$35,000</b>	\$253,819	\$
Per Capita Debt:	<b>\$8</b>	\$46	\$
General Obligation Debt over EAV:	<b>0.09%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Pearl City Park District		
<b>Unit Code:</b>	089/030/12	<b>County:</b>	STEPHENSON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$133,689		
<b>Equalized Assessed Valuation:</b>	\$34,419,789		
<b>Population:</b>	3,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$38,893		

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>\$21,898</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$87,966</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$95,850</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$25</b>	\$50	\$35
Per Capita Expenditures:	<b>\$27</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>-\$7,884</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>14.59%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$13,984</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>\$4</b>	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$11,157	\$
Total Unreserved Funds:	<b>\$13,984</b>	\$62,170	\$14,284

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$3,720	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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:	<b>\$86,620</b>	\$253,819	\$
Per Capita Debt:	<b>\$25</b>	\$46	\$
General Obligation Debt over EAV:	<b>0.25%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Pekin Park District	
<b>Unit Code:</b>	090/040/12	<b>County:</b> TAZEWELL
<b>Fiscal Year End:</b>	6/30/2004	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$4,474,110	
<b>Equalized Assessed Valuation:</b>	\$399,928,411	
<b>Population:</b>	34,000	
<b>Employees:</b>		
<b>Full Time:</b>	43	
<b>Part Time:</b>	309	
<b>Salaries Paid:</b>	\$2,003,346	

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>\$435,422</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$2,863,351</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$2,959,173</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$84</b>	\$193	\$120
Per Capita Expenditures:	<b>\$87</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>-\$95,822</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>24.42%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$722,625</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$21</b>	\$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:	<b>\$354,067</b>	\$676,007	\$
Total Unrestricted Net Assets:	<b>\$369,344</b>	\$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:	<b>\$3,051,190</b>	\$8,894,896	\$5,476,643
Per Capita Debt:	<b>\$90</b>	\$328	\$208
General Obligation Debt over EAV:	<b>0.76%</b>	15.21%	0.39%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$2,509,655</b>	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	<b>\$74</b>	\$24	\$
Revenue Collected During FY 04:	<b>\$2,004,524</b>	\$726,868	\$
Expenditures During FY 04:	<b>\$1,856,763</b>	\$763,079	\$
Per Capita Revenue:	<b>\$59</b>	\$24	\$
Per Capita Expenditures:	<b>\$55</b>	\$25	\$
Operating Income (loss):	<b>\$147,761</b>	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	<b>132.43%</b>	140.73%	0.00%
Ending Retained Earnings for FY 04:	<b>\$2,458,828</b>	\$1,302,917	\$
Per Capita Ending Retained Earnings:	<b>\$72</b>	\$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

<b>Unit Name:</b>	Peotone Park District	
<b>Unit Code:</b>	099/080/12	<b>County:</b> WILL
<b>Fiscal Year End:</b>	4/30/2004	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$177,773	
<b>Equalized Assessed Valuation:</b>	\$67,151,800	
<b>Population:</b>	3,385	
<b>Employees:</b>		
<b>Full Time:</b>		1
<b>Part Time:</b>		12
<b>Salaries Paid:</b>		\$41,498

#### Blended Component Units

<p><b>Blended Component Units</b></p>
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$11,444</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$143,240</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$136,480</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$42</b>	\$50	\$35
Per Capita Expenditures:	<b>\$40</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>\$6,760</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>13.34%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$18,204</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>\$5</b>	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$11,157	\$
Total Unreserved Funds:	<b>\$18,203</b>	\$62,170	\$14,284

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$3,720	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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:	<b>\$109,000</b>	\$253,819	\$
Per Capita Debt:	<b>\$32</b>	\$46	\$
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Phoenix Park District		
<b>Unit Code:</b>	016/590/12	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$32,891		
<b>Equalized Assessed Valuation:</b>	\$7,373,453		
<b>Population:</b>	2,900		
<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:	\$3,456	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$1	\$36	\$16
Revenue Collected During FY 04:	\$23,236	\$208,562	\$124,097
Expenditures During FY 04:	\$22,396	\$220,436	\$125,757
Per Capita Revenue:	\$8	\$50	\$35
Per Capita Expenditures:	\$8	\$52	\$35
Revenues over (under) Expenditures:	\$840	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	19.18%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$4,296	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$1	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$4,297	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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:	<b>\$7,018</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$14,649</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$16,064</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$29</b>	\$50	\$35
Per Capita Expenditures:	<b>\$32</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>-\$1,415</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>34.88%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$5,603</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>\$11</b>	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Plainfield Park District		
<b>Unit Code:</b>	099/085/12	<b>County:</b>	WILL
<b>Fiscal Year End:</b>	6/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,500,566		
<b>Equalized Assessed Valuation:</b>	\$1,564,240,593		
<b>Population:</b>	90,000		
<b>Employees:</b>			
<b>Full Time:</b>			29
<b>Part Time:</b>			100
<b>Salaries Paid:</b>			\$1,546,129

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>\$1,612,944</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$18</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$3,474,471</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$2,938,488</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$39</b>	\$193	\$120
Per Capita Expenditures:	<b>\$33</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>\$535,983</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>63.86%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$1,876,594</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$21</b>	\$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:	<b>\$3,907,366</b>	\$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:	<b>\$8,230,000</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$91</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>0.53%</b>	<b>15.21%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$459,030</b>	<b>\$1,004,923</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$5</b>	<b>\$24</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$227,176</b>	<b>\$726,868</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$272,329</b>	<b>\$763,079</b>	<b>\$</b>
Per Capita Revenue:	<b>\$3</b>	<b>\$24</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$3</b>	<b>\$25</b>	<b>\$</b>
Operating Income (loss):	<b>-\$45,153</b>	<b>-\$36,212</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>101.45%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$276,279</b>	<b>\$1,302,917</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$3</b>	<b>\$34</b>	<b>\$</b>



# 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: **Pleasant Dale Park District**

Unit Code: **016/600/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,805,255**

Equalized Assessed Valuation: **\$410,730,773**

Population: **11,500**

Employees:

Full Time:	8
Part Time:	120
Salaries Paid:	\$1,278,215

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,722,679</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$150</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$1,174,139</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$1,357,276</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$102</b>	\$193	\$120
Per Capita Expenditures:	<b>\$118</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>-\$183,137</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>113.43%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$1,539,542</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$134</b>	\$58	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	<b>\$1,539,542</b>	\$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:	<b>\$7,063,983</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$614</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>0.19%</b>	<b>15.21%</b>	<b>0.39%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$549,575</b>	<b>\$1,004,923</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$48</b>	<b>\$24</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$547,112</b>	<b>\$726,868</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$819,887</b>	<b>\$763,079</b>	<b>\$</b>
Per Capita Revenue:	<b>\$48</b>	<b>\$24</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$71</b>	<b>\$25</b>	<b>\$</b>
Operating Income (loss):	<b>-\$272,775</b>	<b>-\$36,212</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-100.30%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>-\$822,350</b>	<b>\$1,302,917</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>-\$72</b>	<b>\$34</b>	<b>\$</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:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.16%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$816</b>	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	<b>\$13,971</b>	\$18,580	\$
Expenditures During FY 04:	<b>\$19,243</b>	\$20,692	\$
Per Capita Revenue:	<b>\$5</b>	\$2	\$
Per Capita Expenditures:	<b>\$7</b>	\$2	\$
Operating Income (loss):	<b>-\$5,272</b>	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	<b>0.44%</b>	1.08%	0.00%
Ending Retained Earnings for FY 04:	<b>\$84</b>	\$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

<b>Unit Name:</b>	Pleasure Driveway Park District		
<b>Unit Code:</b>	072/030/12	<b>County:</b>	PEORIA
<b>Fiscal Year End:</b>	12/31/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$69,203,020		
<b>Equalized Assessed Valuation:</b>	\$1,602,768,523		
<b>Population:</b>	130,000		
<b>Employees:</b>			
<b>Full Time:</b>	177		
<b>Part Time:</b>	1,320		
<b>Salaries Paid:</b>	\$10,824,679		

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>\$3,468,182</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$27</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$28,383,650</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$27,993,044</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$218</b>	\$193	\$120
Per Capita Expenditures:	<b>\$215</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>\$390,606</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>15.81%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$4,424,989</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$34</b>	\$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:	\$	\$1,913,202	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$14,615,000</b>	\$8,894,896	\$5,476,643
Per Capita Debt:	<b>\$112</b>	\$328	\$208
General Obligation Debt over EAV:	<b>0.15%</b>	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:	<b>0.00%</b>	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: **Posen Park District**

Unit Code: **016/610/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$112,550**

Equalized Assessed Valuation: **\$49,157,451**

Population: **5,100**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$37,710**

#### 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>\$53,407</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$85,205</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$98,583</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$17</b>	\$50	\$35
Per Capita Expenditures:	<b>\$19</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>-\$13,378</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>40.60%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$40,029</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>\$8</b>	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$11,157	\$
Total Unreserved Funds:	<b>\$40,029</b>	\$62,170	\$14,284

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$3,720	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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:	<b>\$422,400</b>	\$253,819	\$
Per Capita Debt:	<b>\$59</b>	\$46	\$
General Obligation Debt over EAV:	<b>0.37%</b>	0.16%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$150,250</b>	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	<b>\$21</b>	\$1	\$
Revenue Collected During FY 04:	<b>\$1,233,926</b>	\$18,580	\$
Expenditures During FY 04:	<b>\$1,198,518</b>	\$20,692	\$
Per Capita Revenue:	<b>\$171</b>	\$2	\$
Per Capita Expenditures:	<b>\$166</b>	\$2	\$
Operating Income (loss):	<b>\$35,408</b>	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	<b>272.35%</b>	1.08%	0.00%
Ending Retained Earnings for FY 04:	<b>\$3,264,165</b>	\$31,271	\$
Per Capita Ending Retained Earnings:	<b>\$453</b>	\$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

<b>Unit Name:</b>	Prophetstown Park District		
<b>Unit Code:</b>	098/020/12	<b>County:</b>	WHITESIDE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$288,236		
<b>Equalized Assessed Valuation:</b>	\$34,307,139		
<b>Population:</b>	2,600		
<b>Employees:</b>			
<b>Full Time:</b>			1
<b>Part Time:</b>			15
<b>Salaries Paid:</b>			\$90,991

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$80,906	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$31	\$36	\$16
Revenue Collected During FY 04:	\$233,475	\$208,562	\$124,097
Expenditures During FY 04:	\$288,236	\$220,436	\$125,757
Per Capita Revenue:	\$90	\$50	\$35
Per Capita Expenditures:	\$111	\$52	\$35
Revenues over (under) Expenditures:	-\$54,761	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	22.95%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$66,145	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$25	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$66,145	\$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:	<b>\$172,957</b>	\$253,819	\$
Per Capita Debt:	<b>\$67</b>	\$46	\$
General Obligation Debt over EAV:	<b>0.12%</b>	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:	<b>0.00%</b>	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: **Prospect Heights Park District**

Unit Code: **016/620/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,052,530**

Equalized Assessed Valuation: **\$280,168,513**

Population: **15,200**

Employees:

Full Time:	16
Part Time:	205
Salaries Paid:	\$1,484,962

#### Blended Component Units

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:	-\$55,378	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	-\$4	\$55	\$32
Revenue Collected During FY 04:	\$3,475,508	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,886,032	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$229	\$193	\$120
Per Capita Expenditures:	\$190	\$189	\$125
Revenues over (under) Expenditures:	\$589,476	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	-1.62%	32.93%	27.44%
Ending Fund Balance for FY 04:	-\$46,630	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	-\$3	\$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:	\$3,181,938	\$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:	<b>\$10,605,842</b>	\$8,894,896	\$5,476,643
Per Capita Debt:	<b>\$698</b>	\$328	\$208
General Obligation Debt over EAV:	<b>3.50%</b>	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:	<b>0.00%</b>	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

#### 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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Quincy Park District		
<b>Unit Code:</b>	001/010/12	<b>County:</b>	ADAMS
<b>Fiscal Year End:</b>	12/31/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,247,424		
<b>Equalized Assessed Valuation:</b>	\$393,918,471		
<b>Population:</b>	42,202		
<b>Employees:</b>			
<b>Full Time:</b>			27
<b>Part Time:</b>			275
<b>Salaries Paid:</b>			\$1,542,289

#### Blended Component Units

<p><b>Blended Component Units</b></p>
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$878,310</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$21</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$2,301,016</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$2,074,861</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$55</b>	\$193	\$120
Per Capita Expenditures:	<b>\$49</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>\$226,155</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>53.57%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$1,111,465</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$26</b>	\$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:	<b>\$920,873</b>	\$676,007	\$
Total Unrestricted Net Assets:	<b>\$612,216</b>	\$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:	<b>\$1,771,086</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$42</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>0.25%</b>	<b>15.21%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$377,537</b>	<b>\$1,004,923</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$9</b>	<b>\$24</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$1,370,450</b>	<b>\$726,868</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$1,473,949</b>	<b>\$763,079</b>	<b>\$</b>
Per Capita Revenue:	<b>\$32</b>	<b>\$24</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$35</b>	<b>\$25</b>	<b>\$</b>
Operating Income (loss):	<b>-\$103,499</b>	<b>-\$36,212</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>18.12%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$267,038</b>	<b>\$1,302,917</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$6</b>	<b>\$34</b>	<b>\$</b>



# 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: **Rantoul Park District**

Unit Code: **010/020/12** County: **CHAMPAIGN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$989,123**

Equalized Assessed Valuation: **\$94,886,009**

Population: **13,665**

Employees:

Full Time:	6
Part Time:	45
Salaries Paid:	\$278,207

#### Blended Component Units

Blended Component Units
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$188,870</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$895,541</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$969,927</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$66</b>	\$193	\$120
Per Capita Expenditures:	<b>\$71</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>-\$74,386</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>24.18%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$234,484</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$17</b>	\$58	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	<b>\$234,484</b>	\$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:	<b>\$120,000</b>	\$8,894,896	\$5,476,643
Per Capita Debt:	<b>\$9</b>	\$328	\$208
General Obligation Debt over EAV:	<b>0.13%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Raymond Park District		
<b>Unit Code:</b>	068/030/12	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	7/31/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$13,600		
<b>Equalized Assessed Valuation:</b>	\$8,861,849		
<b>Population:</b>	900		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$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:	<b>\$970</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$76,021</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$71,386</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$84</b>	\$50	\$35
Per Capita Expenditures:	<b>\$79</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>\$4,635</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>7.85%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$5,605</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>\$6</b>	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$11,157	\$
Total Unreserved Funds:	<b>\$4,635</b>	\$62,170	\$14,284

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$3,720	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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:	<b>\$159,143</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>\$2</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$535,678</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$523,811</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$7</b>	\$50	\$35
Per Capita Expenditures:	<b>\$7</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>\$11,867</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>32.65%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$171,010</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>\$2</b>	\$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:	<b>\$626,584</b>	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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: **River Forest Park District**

Unit Code: **016/660/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,885,653**

Equalized Assessed Valuation: **\$255,123,469**

Population: **12,600**

Employees:

Full Time:	9
Part Time:	50
Salaries Paid:	\$465,121

#### 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:	<b>\$980,024</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$78</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$1,115,566</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$1,000,499</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$89</b>	\$193	\$120
Per Capita Expenditures:	<b>\$79</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>\$115,067</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>109.45%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$1,095,091</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$87</b>	\$58	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	<b>\$1,095,091</b>	\$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:	<b>\$3,135,000</b>	\$8,894,896	\$5,476,643
Per Capita Debt:	<b>\$249</b>	\$328	\$208
General Obligation Debt over EAV:	<b>1.23%</b>	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:	<b>0.00%</b>	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: **River Trails Park District**

Unit Code: **016/670/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,260,275**

Equalized Assessed Valuation: **\$475,443,568**

Population: **15,000**

Employees:

Full Time:	25
Part Time:	215
Salaries Paid:	\$1,961,826

#### Blended Component Units

<p><b>Blended Component Units</b></p>
---------------------------------------

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$920,547</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$61</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$3,612,170</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$3,841,581</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$241</b>	\$193	\$120
Per Capita Expenditures:	<b>\$256</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>-\$229,411</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>17.99%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$691,136</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$46</b>	\$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:	<b>\$4,441,607</b>	\$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:	<b>\$9,676,217</b>	\$8,894,896	\$5,476,643
Per Capita Debt:	<b>\$645</b>	\$328	\$208
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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: **Riverdale Park District**

Unit Code: **016/650/12** County: **COOK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$203,515**

Equalized Assessed Valuation: **\$79,949,351**

Population: **10,000**

Employees:

Full Time:	5
Part Time:	4
Salaries Paid:	\$104,187

#### Blended Component Units

Blended Component Units
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$140,839</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$172,039</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$185,256</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$17</b>	\$50	\$35
Per Capita Expenditures:	<b>\$19</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>-\$13,217</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>68.89%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$127,622</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>\$13</b>	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	<b>\$127,622</b>	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Roanoke Park District		
<b>Unit Code:</b>	102/020/12	<b>County:</b>	WOODFORD
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$104,300		
<b>Equalized Assessed Valuation:</b>	\$27,003,090		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$30,650		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$27,624	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$14	\$36	\$16
Revenue Collected During FY 04:	\$116,956	\$208,562	\$124,097
Expenditures During FY 04:	\$108,774	\$220,436	\$125,757
Per Capita Revenue:	\$58	\$50	\$35
Per Capita Expenditures:	\$54	\$52	\$35
Revenues over (under) Expenditures:	\$8,182	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	32.92%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$35,806	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$18	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$35,806	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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: **Rockford Park District**

Unit Code: **101/010/12** County: **WINNEBAGO**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$39,155,720**

Equalized Assessed Valuation: **\$2,385,829,949**

Population: **202,390**

Employees:

Full Time:	177
Part Time:	1,493
Salaries Paid:	\$10,569,696

#### Blended Component Units

Blended Component Units
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$6,495,874</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$32</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$25,625,732</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$23,244,161</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$127</b>	\$193	\$120
Per Capita Expenditures:	<b>\$115</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>\$2,381,571</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>29.99%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$6,971,033</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$34</b>	\$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:	<b>\$1,893,364</b>	\$676,007	\$
Total Unrestricted Net Assets:	<b>\$674,153</b>	\$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:	<b>\$23,603,681</b>	\$8,894,896	\$5,476,643
Per Capita Debt:	<b>\$117</b>	\$328	\$208
General Obligation Debt over EAV:	<b>0.72%</b>	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:	<b>0.00%</b>	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: **Rolling Meadows Park District**

Unit Code: **016/680/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,965,500**

Equalized Assessed Valuation: **\$684,305,984**

Population: **25,000**

Employees:

Full Time:	41
Part Time:	160
Salaries Paid:	\$2,377,636

#### Blended Component Units

Blended Component Units
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$661,538</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$5,627,324</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$5,300,709</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$225</b>	\$193	\$120
Per Capita Expenditures:	<b>\$212</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>\$326,615</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>18.83%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$998,139</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$40</b>	\$58	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$301,583</b>	\$38,784	\$
Total Unreserved Funds:	<b>\$696,556</b>	\$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:	<b>\$5,974,327</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$239</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>0.20%</b>	<b>15.21%</b>	<b>0.39%</b>

#### Enterprise Funds

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



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Roselle Park District		
<b>Unit Code:</b>	022/190/12	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,832,050		
<b>Equalized Assessed Valuation:</b>	\$388,950,512		
<b>Population:</b>	18,000		
<b>Employees:</b>			
<b>Full Time:</b>			8
<b>Part Time:</b>			51
<b>Salaries Paid:</b>			\$586,203

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>\$283,510</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$16</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$1,191,651</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$1,239,566</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$66</b>	\$193	\$120
Per Capita Expenditures:	<b>\$69</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>-\$47,915</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>19.01%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$235,595</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$13</b>	\$58	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	<b>\$235,595</b>	\$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:	<b>\$3,489,505</b>	\$8,894,896	\$5,476,643
Per Capita Debt:	<b>\$194</b>	\$328	\$208
General Obligation Debt over EAV:	<b>0.28%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Rosemont Park District		
<b>Unit Code:</b>	016/690/12	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,280,550		
<b>Equalized Assessed Valuation:</b>	\$273,947,805		
<b>Population:</b>	4,200		
<b>Employees:</b>			
<b>Full Time:</b>			5
<b>Part Time:</b>			45
<b>Salaries Paid:</b>			\$348,827

#### Blended Component Units

<p><b>Blended Component Units</b></p>
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$78,022</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$19</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$914,968</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$753,065</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$218</b>	\$193	\$120
Per Capita Expenditures:	<b>\$179</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>\$161,903</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>31.86%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$239,925</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$57</b>	\$58	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	<b>\$239,925</b>	\$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:	<b>\$1,115,000</b>	\$8,894,896	\$5,476,643
Per Capita Debt:	<b>\$265</b>	\$328	\$208
General Obligation Debt over EAV:	<b>0.41%</b>	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:	<b>0.00%</b>	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:

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:	<b>\$19,864</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$17,792</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$14,293</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$13</b>	\$50	\$35
Per Capita Expenditures:	<b>\$11</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>\$3,499</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>163.46%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$23,363</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>\$17</b>	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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: **Round Lake Area Park District**

Unit Code: **049/095/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,148,400**

Equalized Assessed Valuation: **\$683,686,993**

Population: **50,000**

Employees:

Full Time:	65
Part Time:	90
Salaries Paid:	\$2,895,698

#### Blended Component Units

Blended Component Units
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,264,677</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$25</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$6,896,120</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$6,319,994</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$138</b>	\$193	\$120
Per Capita Expenditures:	<b>\$126</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>\$576,126</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>29.13%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$1,840,803</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$37</b>	\$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:	<b>\$11,578,832</b>	\$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:	<b>\$12,460,264</b>	\$8,894,896	\$5,476,643
Per Capita Debt:	<b>\$249</b>	\$328	\$208
General Obligation Debt over EAV:	<b>1.34%</b>	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:	<b>0.00%</b>	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

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$633,930</b>	\$253,819	\$
Per Capita Debt:	<b>\$406</b>	\$46	\$
General Obligation Debt over EAV:	<b>0.94%</b>	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:	<b>0.00%</b>	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$