



# 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: **Salt Creek Rural Park District**

Unit Code: **016/700/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,225,124**

Equalized Assessed Valuation: **\$188,126,497**

Population: **8,500**

Employees:

Full Time:	13
Part Time:	139
Salaries Paid:	\$929,869

#### 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>\$469,282</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$55</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$1,822,506</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$2,105,141</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$214</b>	\$193	\$120
Per Capita Expenditures:	<b>\$248</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>-\$282,635</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>8.87%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$186,647</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$22</b>	\$58	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	<b>\$186,647</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>\$2,434,047</b>	\$8,894,896	\$5,476,643
Per Capita Debt:	<b>\$286</b>	\$328	\$208
General Obligation Debt over EAV:	<b>0.32%</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>	San Jose Park District		
<b>Unit Code:</b>	060/020/12	<b>County:</b>	MASON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$11,800		
<b>Equalized Assessed Valuation:</b>	\$6,243,633		
<b>Population:</b>	840		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$11,631</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$12,564</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$9,613</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$15</b>	\$50	\$35
Per Capita Expenditures:	<b>\$11</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>\$2,951</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>151.69%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$14,582</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:	<b>\$14,583</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>	Sandwich Park District		
<b>Unit Code:</b>	019/060/12	<b>County:</b>	DEKALB
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$450,270		
<b>Equalized Assessed Valuation:</b>	\$120,999,442		
<b>Population:</b>	6,600		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$158,170		

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>\$115,155</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>\$17</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$402,352</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$373,004</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$61</b>	\$50	\$35
Per Capita Expenditures:	<b>\$57</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>\$29,348</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>39.10%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$145,832</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>\$22</b>	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	<b>\$145,832</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:	<b>\$100,000</b>	\$253,819	\$
Per Capita Debt:	<b>\$15</b>	\$46	\$
General Obligation Debt over EAV:	<b>0.08%</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>\$120,000</b>	\$253,819	\$
Per Capita Debt:	<b>\$24</b>	\$46	\$
General Obligation Debt over EAV:	<b>0.36%</b>	0.16%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$561,814</b>	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	<b>\$112</b>	\$1	\$
Revenue Collected During FY 04:	<b>\$126,358</b>	\$18,580	\$
Expenditures During FY 04:	<b>\$116,443</b>	\$20,692	\$
Per Capita Revenue:	<b>\$25</b>	\$2	\$
Per Capita Expenditures:	<b>\$23</b>	\$2	\$
Operating Income (loss):	<b>\$9,915</b>	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	<b>490.99%</b>	1.08%	0.00%
Ending Retained Earnings for FY 04:	<b>\$571,729</b>	\$31,271	\$
Per Capita Ending Retained Earnings:	<b>\$114</b>	\$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: **Schaumburg Park District**

Unit Code: **016/710/12** County: **COOK**

Fiscal Year End: **3/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,408,032**

Equalized Assessed Valuation: **\$3,248,490,369**

Population: **75,386**

Employees:

Full Time:	106
Part Time:	900
Salaries Paid:	\$8,877,324

#### 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>\$971,378</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$13,089,081</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$13,751,517</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$174</b>	\$193	\$120
Per Capita Expenditures:	<b>\$182</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>-\$662,436</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>2.25%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$308,942</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$4</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>\$123,556</b>	\$676,007	\$
Total Unrestricted Net Assets:	<b>\$4,209,339</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>\$34,818,245</b>	\$8,894,896	\$5,476,643
Per Capita Debt:	<b>\$462</b>	\$328	\$208
General Obligation Debt over EAV:	<b>1.04%</b>	15.21%	0.39%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$25,329,299</b>	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	<b>\$336</b>	\$24	\$
Revenue Collected During FY 04:	<b>\$2,779,168</b>	\$726,868	\$
Expenditures During FY 04:	<b>\$3,336,552</b>	\$763,079	\$
Per Capita Revenue:	<b>\$37</b>	\$24	\$
Per Capita Expenditures:	<b>\$44</b>	\$25	\$
Operating Income (loss):	<b>-\$557,384</b>	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	<b>758.54%</b>	140.73%	0.00%
Ending Retained Earnings for FY 04:	<b>\$25,308,979</b>	\$1,302,917	\$
Per Capita Ending Retained Earnings:	<b>\$336</b>	\$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>\$47,394,930</b>	\$8,894,896	\$5,476,643
Per Capita Debt:	<b>\$745</b>	\$328	\$208
General Obligation Debt over EAV:	<b>2.44%</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: **South Barrington Park District**

Unit Code: **016/725/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,429,849**

Equalized Assessed Valuation: **\$291,823,366**

Population: **3,750**

Employees:

Full Time:	16
Part Time:	256
Salaries Paid:	\$1,579,739

#### 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>\$1,092,576</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$291</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$3,879,934</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$7,669,760</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$1,035</b>	\$193	\$120
Per Capita Expenditures:	<b>\$2,045</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>-\$3,789,826</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>11.90%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$912,750</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$243</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>\$2,072,651</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>\$12,830,000</b>	\$8,894,896	\$5,476,643
Per Capita Debt:	<b>\$3,421</b>	\$328	\$208
General Obligation Debt over EAV:	<b>0.38%</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>	South Prairie Park District		
<b>Unit Code:</b>	050/060/12	<b>County:</b>	LASALLE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$84,645		
<b>Equalized Assessed Valuation:</b>	\$354,617,031		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$5,200		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$46,402	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$9	\$36	\$16
Revenue Collected During FY 04:	\$38,242	\$208,562	\$124,097
Expenditures During FY 04:	\$37,985	\$220,436	\$125,757
Per Capita Revenue:	\$8	\$50	\$35
Per Capita Expenditures:	\$8	\$52	\$35
Revenues over (under) Expenditures:	\$257	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	122.84%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$46,659	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$9	\$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>	Springfield Park District		
<b>Unit Code:</b>	083/010/12	<b>County:</b>	SANGAMON
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$15,490,001		
<b>Equalized Assessed Valuation:</b>	\$1,878,882,637		
<b>Population:</b>	155,826		
<b>Employees:</b>			
<b>Full Time:</b>	107		
<b>Part Time:</b>	247		
<b>Salaries Paid:</b>	\$5,398,765		

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>\$3,049,488</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$20</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$8,853,396</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$10,414,032</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$57</b>	\$193	\$120
Per Capita Expenditures:	<b>\$67</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>-\$1,560,636</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>22.51%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$2,344,096</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$15</b>	\$58	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$38,784	\$
Total Unreserved Funds:	<b>\$2,344,097</b>	\$453,868	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$676,007	\$
Total Unrestricted Net Assets:	<b>\$</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>\$8,317,814</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$53</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>0.26%</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

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="59"/>
Part Time:	<input type="text" value="240"/>
Salaries Paid:	<input type="text" value="\$3,364,017"/>

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<input type="text" value="\$5,230,294"/>	<input type="text" value="\$1,362,799"/>	<input type="text" value="\$923,532"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$174"/>	<input type="text" value="\$55"/>	<input type="text" value="\$32"/>
Revenue Collected During FY 04:	<input type="text" value="\$8,010,821"/>	<input type="text" value="\$4,561,128"/>	<input type="text" value="\$3,007,011"/>
Expenditures During FY 04:	<input type="text" value="\$5,858,176"/>	<input type="text" value="\$4,444,706"/>	<input type="text" value="\$2,904,671"/>
Per Capita Revenue:	<input type="text" value="\$267"/>	<input type="text" value="\$193"/>	<input type="text" value="\$120"/>
Per Capita Expenditures:	<input type="text" value="\$195"/>	<input type="text" value="\$189"/>	<input type="text" value="\$125"/>
Revenues over (under) Expenditures:	<input type="text" value="\$2,152,645"/>	<input type="text" value="\$116,422"/>	<input type="text" value="\$25,476"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="85.32%"/>	<input type="text" value="32.93%"/>	<input type="text" value="27.44%"/>
Ending Fund Balance for FY 04:	<input type="text" value="\$4,998,342"/>	<input type="text" value="\$1,488,375"/>	<input type="text" value="\$861,492"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$167"/>	<input type="text" value="\$58"/>	<input type="text" value="\$35"/>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$38,784"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$4,998,342"/>	<input type="text" value="\$453,868"/>	<input type="text" value="\$"/>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$676,007"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$1,913,202"/>	<input type="text" value="\$"/>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$27,627,490</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$921</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>0.85%</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>-\$64,712</b>	<b>\$1,004,923</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$2</b>	<b>\$24</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$1,101,082</b>	<b>\$726,868</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$1,230,710</b>	<b>\$763,079</b>	<b>\$</b>
Per Capita Revenue:	<b>\$37</b>	<b>\$24</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$41</b>	<b>\$25</b>	<b>\$</b>
Operating Income (loss):	<b>-\$129,628</b>	<b>-\$36,212</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-39.97%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>-\$491,888</b>	<b>\$1,302,917</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>-\$16</b>	<b>\$34</b>	<b>\$</b>



# 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>	St. Jacob Park District		
<b>Unit Code:</b>	057/025/12	<b>County:</b>	MADISON
<b>Fiscal Year End:</b>	3/31/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$196,560		
<b>Equalized Assessed Valuation:</b>	\$31,925,329		
<b>Population:</b>	2,100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$7,614		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$67,113</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>\$32</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$47,575</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$27,995</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$23</b>	\$50	\$35
Per Capita Expenditures:	<b>\$13</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>\$19,580</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>309.67%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$86,693</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>\$41</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>	Sterling Park District		
<b>Unit Code:</b>	098/030/12	<b>County:</b>	WHITESIDE
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,168,215		
<b>Equalized Assessed Valuation:</b>	\$201,230,905		
<b>Population:</b>	20,000		
<b>Employees:</b>			
<b>Full Time:</b>			22
<b>Part Time:</b>			200
<b>Salaries Paid:</b>			\$1,420,279

#### Blended Component Units

<div style="border: 1px solid black; height: 240px; margin: 0 auto;"></div>
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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:	\$22,066	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$1	\$55	\$32
Revenue Collected During FY 04:	\$3,407,846	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$3,846,964	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$170	\$193	\$120
Per Capita Expenditures:	\$192	\$189	\$125
Revenues over (under) Expenditures:	-\$439,118	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	6.72%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$258,650	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$13	\$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:	\$454,865	\$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>\$5,345,000</b>	\$8,894,896	\$5,476,643
Per Capita Debt:	<b>\$267</b>	\$328	\$208
General Obligation Debt over EAV:	<b>0.55%</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>	Stites Park District		
<b>Unit Code:</b>	088/040/12	<b>County:</b>	ST. CLAIR
<b>Fiscal Year End:</b>	3/31/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$17,504		
<b>Equalized Assessed Valuation:</b>	\$8,769,750		
<b>Population:</b>	676		
<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:	\$	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$	\$36	\$16
Revenue Collected During FY 04:	<b>\$78,183</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$15,534</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$116</b>	\$50	\$35
Per Capita Expenditures:	<b>\$23</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>\$62,649</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>403.30%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$62,649</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>\$93</b>	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	<b>\$84,522</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>	Stockton Park District		
<b>Unit Code:</b>	043/020/12	<b>County:</b>	JO DAVIESS
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$121,425		
<b>Equalized Assessed Valuation:</b>	\$31,190,096		
<b>Population:</b>	3,500		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$44,618		

#### 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>\$75,683</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$182,748</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$143,113</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$52</b>	\$50	\$35
Per Capita Expenditures:	<b>\$41</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>\$39,635</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>52.55%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$75,210</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>\$21</b>	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	<b>\$75,210</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

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>\$22,806</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>\$18</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$41,189</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$22,797</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$32</b>	\$50	\$35
Per Capita Expenditures:	<b>\$18</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>\$18,392</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>180.72%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$41,198</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>\$32</b>	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	<b>\$41,198</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 Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Streamwood Park District**

Unit Code: **016/740/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,068,775**

Equalized Assessed Valuation: **\$541,016,208**

Population: **26,100**

Employees:

Full Time:	16
Part Time:	123
Salaries Paid:	\$1,844,115

**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>\$1,232,422</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$47</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$3,570,896</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$3,874,414</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$137</b>	\$193	\$120
Per Capita Expenditures:	<b>\$148</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>-\$303,518</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>23.98%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$928,904</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$36</b>	\$58	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	<b>\$928,904</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>\$11,715,000</b>	\$8,894,896	\$5,476,643
Per Capita Debt:	<b>\$449</b>	\$328	\$208
General Obligation Debt over EAV:	<b>0.52%</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>	Sugar Grove Park District		
<b>Unit Code:</b>	045/020/12	<b>County:</b>	KANE
<b>Fiscal Year End:</b>	12/31/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$207,500		
<b>Equalized Assessed Valuation:</b>	\$367,856,983		
<b>Population:</b>	7,500		
<b>Employees:</b>			
<b>Full Time:</b>			5
<b>Part Time:</b>			30
<b>Salaries Paid:</b>			\$42,918

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$92,662	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$12	\$36	\$16
Revenue Collected During FY 04:	\$290,930	\$208,562	\$124,097
Expenditures During FY 04:	\$216,798	\$220,436	\$125,757
Per Capita Revenue:	\$39	\$50	\$35
Per Capita Expenditures:	\$29	\$52	\$35
Revenues over (under) Expenditures:	\$74,132	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	79.17%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$171,649	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$23	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$171,649	\$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>	Summit Park District		
<b>Unit Code:</b>	016/750/12	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,213,000		
<b>Equalized Assessed Valuation:</b>	\$125,948,237		
<b>Population:</b>	10,537		
<b>Employees:</b>			
<b>Full Time:</b>			3
<b>Part Time:</b>			27
<b>Salaries Paid:</b>			\$212,007

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>\$171,139</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>\$16</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$422,063</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$566,813</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$40</b>	\$50	\$35
Per Capita Expenditures:	<b>\$54</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>-\$144,750</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>47.00%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$266,389</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>\$25</b>	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$266,389</b>	\$11,157	\$
Total Unreserved Funds:	<b>\$</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>\$585,000</b>	\$253,819	\$
Per Capita Debt:	<b>\$56</b>	\$46	\$
General Obligation Debt over EAV:	<b>0.36%</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>	Sumner Park District		
<b>Unit Code:</b>	101/020/12	<b>County:</b>	WINNEBAGO
<b>Fiscal Year End:</b>	7/31/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$115,000		
<b>Equalized Assessed Valuation:</b>	\$59,302,236		
<b>Population:</b>	3,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$10,717		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$23,827	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$7	\$36	\$16
Revenue Collected During FY 04:	\$106,242	\$208,562	\$124,097
Expenditures During FY 04:	\$114,077	\$220,436	\$125,757
Per Capita Revenue:	\$33	\$50	\$35
Per Capita Expenditures:	\$36	\$52	\$35
Revenues over (under) Expenditures:	-\$7,835	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	14.02%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$15,992	\$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:	\$15,992	\$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: **Sumpter Township Park District**

Unit Code: **018/010/12** County: **Cumberland**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$22,846**

Equalized Assessed Valuation: **\$15,257,644**

Population: **1,900**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$4,040**

#### 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>\$35,593</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>\$19</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$30,150</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$15,050</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$16</b>	\$50	\$35
Per Capita Expenditures:	<b>\$8</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>\$15,100</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>336.83%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$50,693</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>\$27</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>	Sycamore Park District		
<b>Unit Code:</b>	019/050/12	<b>County:</b>	DEKALB
<b>Fiscal Year End:</b>	12/31/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,367,402		
<b>Equalized Assessed Valuation:</b>	\$262,868,507		
<b>Population:</b>	15,000		
<b>Employees:</b>			
<b>Full Time:</b>			167
<b>Part Time:</b>			14
<b>Salaries Paid:</b>			\$907,723

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>\$630,394</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$42</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$1,624,221</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$1,896,540</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$108</b>	\$193	\$120
Per Capita Expenditures:	<b>\$126</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>-\$272,319</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>21.17%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$401,555</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$27</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>\$1,190,101</b>	\$676,007	\$
Total Unrestricted Net Assets:	<b>\$17,727</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>\$518,310</b>	\$8,894,896	\$5,476,643
Per Capita Debt:	<b>\$35</b>	\$328	\$208
General Obligation Debt over EAV:	<b>0.20%</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>	Taylorville Comm Pleasure Driveway Park District		
<b>Unit Code:</b>	011/010/12	<b>County:</b>	CHRISTIAN
<b>Fiscal Year End:</b>	2/28/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,652,931		
<b>Equalized Assessed Valuation:</b>	\$158,186,268		
<b>Population:</b>	25,000		
<b>Employees:</b>			
<b>Full Time:</b>			10
<b>Part Time:</b>			10
<b>Salaries Paid:</b>			\$466,302

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$243,555	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$10	\$36	\$16
Revenue Collected During FY 04:	\$595,122	\$208,562	\$124,097
Expenditures During FY 04:	\$534,960	\$220,436	\$125,757
Per Capita Revenue:	\$24	\$50	\$35
Per Capita Expenditures:	\$21	\$52	\$35
Revenues over (under) Expenditures:	\$60,162	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	56.77%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$303,717	\$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:	\$231,930	\$11,157	\$
Total Unreserved Funds:	\$71,787	\$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>\$1,009,429</b>	\$253,819	\$
Per Capita Debt:	<b>\$40</b>	\$46	\$
General Obligation Debt over EAV:	<b>0.35%</b>	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$454,829</b>	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	<b>\$18</b>	\$1	\$
Revenue Collected During FY 04:	<b>\$625,558</b>	\$18,580	\$
Expenditures During FY 04:	<b>\$694,597</b>	\$20,692	\$
Per Capita Revenue:	<b>\$25</b>	\$2	\$
Per Capita Expenditures:	<b>\$28</b>	\$2	\$
Operating Income (loss):	<b>-\$69,039</b>	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	<b>55.54%</b>	1.08%	0.00%
Ending Retained Earnings for FY 04:	<b>\$385,790</b>	\$31,271	\$
Per Capita Ending Retained Earnings:	<b>\$15</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>	<b>The Greater Brownstown Park District</b>		
<b>Unit Code:</b>	026/030/12	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	4/30/2004		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$65,930		
<b>Equalized Assessed Valuation:</b>	\$13,740,369		
<b>Population:</b>	1,300		
<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:	\$29,927	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$23	\$36	\$16
Revenue Collected During FY 04:	\$23,239	\$208,562	\$124,097
Expenditures During FY 04:	\$20,617	\$220,436	\$125,757
Per Capita Revenue:	\$18	\$50	\$35
Per Capita Expenditures:	\$16	\$52	\$35
Revenues over (under) Expenditures:	\$2,622	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	157.87%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$32,549	\$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:	\$1,678	\$11,157	\$
Total Unreserved Funds:	\$30,871	\$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: **Tinley Park Park District**

Unit Code: **016/760/12** County: **COOK**

Fiscal Year End: **2/28/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,809,150**

Equalized Assessed Valuation: **\$1,057,975,049**

Population: **48,000**

Employees:

Full Time:	24
Part Time:	100
Salaries Paid:	\$1,690,304

#### 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>\$1,317,542</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$27</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$3,190,097</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$2,976,787</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$66</b>	\$193	\$120
Per Capita Expenditures:	<b>\$62</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>\$213,310</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>51.43%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$1,530,852</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$32</b>	\$58	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	<b>\$1,530,965</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>\$15,466,775</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$322</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>1.23%</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>\$7,641,229</b>	<b>\$1,004,923</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$159</b>	<b>\$24</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$1,171,389</b>	<b>\$726,868</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$1,193,034</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>-\$21,645</b>	<b>-\$36,212</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>920.66%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$10,983,768</b>	<b>\$1,302,917</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$229</b>	<b>\$34</b>	<b>\$</b>



# 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: **Toluca Park District**

Unit Code: **059/010/12** County: **MARSHALL**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$34,766**

Equalized Assessed Valuation: **\$11,149,370**

Population: **1,700**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$12,603**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$42</b>	<b>\$112,160</b>	<b>\$53,500</b>
Per Capita Beginning Fund Balance:	<b>\$</b>	<b>\$36</b>	<b>\$16</b>
Revenue Collected During FY 04:	<b>\$45,959</b>	<b>\$208,562</b>	<b>\$124,097</b>
Expenditures During FY 04:	<b>\$45,342</b>	<b>\$220,436</b>	<b>\$125,757</b>
Per Capita Revenue:	<b>\$27</b>	<b>\$50</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$27</b>	<b>\$52</b>	<b>\$35</b>
Revenues over (under) Expenditures:	<b>\$617</b>	<b>-\$11,874</b>	<b>-\$110</b>
Ratio of Fund Balance to Expenditures:	<b>1.45%</b>	<b>91.55%</b>	<b>50.75%</b>
Ending Fund Balance for FY 04:	<b>\$659</b>	<b>\$107,646</b>	<b>\$56,732</b>
Per Capita Ending Fund Balance:	<b>\$</b>	<b>\$38</b>	<b>\$17</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$3,720</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$47,560</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:	<b>\$95,421</b>	\$253,819	\$
Per Capita Debt:	<b>\$56</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>	Tremont Area Park District		
<b>Unit Code:</b>	090/070/12	<b>County:</b>	TAZEWELL
<b>Fiscal Year End:</b>	3/31/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$136,600		
<b>Equalized Assessed Valuation:</b>	\$74,491,079		
<b>Population:</b>	4,600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$40,700		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$35,727	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$8	\$36	\$16
Revenue Collected During FY 04:	\$137,444	\$208,562	\$124,097
Expenditures During FY 04:	\$129,692	\$220,436	\$125,757
Per Capita Revenue:	\$30	\$50	\$35
Per Capita Expenditures:	\$28	\$52	\$35
Revenues over (under) Expenditures:	\$7,752	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	27.96%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$36,267	\$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:	\$36,267	\$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: **Tri-State Park Park District**

Unit Code: **022/200/12** County: **DUPAGE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$130,000**

Equalized Assessed Valuation: **\$111,426,502**

Population: **3,500**

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>\$91,196</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$65,797</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$99,486</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$19</b>	\$50	\$35
Per Capita Expenditures:	<b>\$28</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>-\$33,689</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>57.80%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$57,507</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>\$16</b>	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$11,157	\$
Total Unreserved Funds:	<b>\$57,511</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

<b>Unit Name:</b>	Tri-Township Park District		
<b>Unit Code:</b>	057/030/12	<b>County:</b>	MADISON
<b>Fiscal Year End:</b>	3/31/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,784,629		
<b>Equalized Assessed Valuation:</b>	\$185,824,506		
<b>Population:</b>	13,278		
<b>Employees:</b>			
<b>Full Time:</b>			1
<b>Part Time:</b>			6
<b>Salaries Paid:</b>			\$79,719

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>\$731,802</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>\$55</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$784,980</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$1,113,926</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$59</b>	\$50	\$35
Per Capita Expenditures:	<b>\$84</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>-\$328,946</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>36.17%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$402,856</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>\$30</b>	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$133,556</b>	\$11,157	\$
Total Unreserved Funds:	<b>\$269,300</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:	<b>\$233,593</b>	\$253,819	\$
Per Capita Debt:	<b>\$18</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 Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Urbana Park District**

Unit Code: **010/030/12** County: **CHAMPAIGN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,593,790**

Equalized Assessed Valuation: **\$391,725,589**

Population: **38,725**

Employees:

Full Time:	43
Part Time:	437
Salaries Paid:	\$2,025,932

#### 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>\$788,631</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$20</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$3,167,848</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$3,379,806</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$82</b>	\$193	\$120
Per Capita Expenditures:	<b>\$87</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>-\$211,958</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>19.69%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$665,380</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>\$665,380</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>\$1,150,000</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$30</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>0.29%</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>-\$6,239</b>	<b>\$1,004,923</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$24</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$350,199</b>	<b>\$726,868</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$438,285</b>	<b>\$763,079</b>	<b>\$</b>
Per Capita Revenue:	<b>\$9</b>	<b>\$24</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$11</b>	<b>\$25</b>	<b>\$</b>
Operating Income (loss):	<b>-\$88,086</b>	<b>-\$36,212</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-3.92%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>-\$17,192</b>	<b>\$1,302,917</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$34</b>	<b>\$</b>