



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:	Valley Park District		
Unit Code:	029/050/12	County:	Fulton
Fiscal Year End:	4/30/2004		
Accounting Method:	Cash		
Appropriation or Budget:	\$31,600		
Equalized Assessed Valuation:	\$18,356,017		
Population:	2,500		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$7,616		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$24,700	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$10	\$36	\$16
Revenue Collected During FY 04:	\$25,965	\$208,562	\$124,097
Expenditures During FY 04:	\$35,421	\$220,436	\$125,757
Per Capita Revenue:	\$10	\$50	\$35
Per Capita Expenditures:	\$14	\$52	\$35
Revenues over (under) Expenditures:	-\$9,456	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	43.04%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$15,244	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$6	\$38	\$17

Equity

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

Net Assets

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Vandalia Park District		
Unit Code:	026/020/12	County:	FAYETTE
Fiscal Year End:	12/31/2004		
Accounting Method:	Combination		
Appropriation or Budget:	\$308,143		
Equalized Assessed Valuation:	\$51,973,740		
Population:	6,100		
Employees:			
Full Time:	3		
Part Time:	27		
Salaries Paid:	\$74,689		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$343,231	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$56	\$36	\$16
Revenue Collected During FY 04:	\$292,360	\$208,562	\$124,097
Expenditures During FY 04:	\$205,529	\$220,436	\$125,757
Per Capita Revenue:	\$48	\$50	\$35
Per Capita Expenditures:	\$34	\$52	\$35
Revenues over (under) Expenditures:	\$86,831	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	208.52%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$428,562	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$70	\$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:	\$11,837	\$3,720	\$
Total Unrestricted Net Assets:	\$418,540	\$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:	\$18,000	\$253,819	\$
Per Capita Debt:	\$3	\$46	\$
General Obligation Debt over EAV:	0.03%	0.16%	0.00%

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Vernon Hills Park District		
Unit Code:	049/097/12	County:	LAKE
Fiscal Year End:	5/31/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,714,351		
Equalized Assessed Valuation:	\$930,240,992		
Population:	20,210		
Employees:			
Full Time:	25		
Part Time:	270		
Salaries Paid:	\$1,670,155		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$649,043	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$32	\$55	\$32
Revenue Collected During FY 04:	\$4,012,586	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$3,792,952	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$199	\$193	\$120
Per Capita Expenditures:	\$188	\$189	\$125
Revenues over (under) Expenditures:	\$219,634	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	22.90%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$868,677	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$43	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$868,677	\$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:	\$8,456,188	\$8,894,896	\$5,476,643
Per Capita Debt:	\$418	\$328	\$208
General Obligation Debt over EAV:	0.09%	15.21%	0.39%

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Veterans Park District**

Unit Code: **016/770/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,745,356**

Equalized Assessed Valuation: **\$9,764,444,415**

Population: **56,000**

Employees:

Full Time:	35
Part Time:	128
Salaries Paid:	\$1,890,981

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	-\$1,089,755	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	-\$19	\$55	\$32
Revenue Collected During FY 04:	\$3,026,193	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$3,723,885	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$54	\$193	\$120
Per Capita Expenditures:	\$66	\$189	\$125
Revenues over (under) Expenditures:	-\$697,692	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	-48.00%	32.93%	27.44%
Ending Fund Balance for FY 04:	-\$1,787,447	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	-\$32	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$365	\$38,784	\$
Total Unreserved Funds:	-\$1,787,812	\$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:	\$5,665,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$101	\$328	\$208
General Obligation Debt over EAV:	0.04%	15.21%	0.39%

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Walnut Park District		
Unit Code:	006/020/12	County:	BUREAU
Fiscal Year End:	4/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$314,969		
Equalized Assessed Valuation:	\$32,331,995		
Population:	2,400		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$84,536		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$32,378	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$13	\$36	\$16
Revenue Collected During FY 04:	\$94,839	\$208,562	\$124,097
Expenditures During FY 04:	\$96,039	\$220,436	\$125,757
Per Capita Revenue:	\$40	\$50	\$35
Per Capita Expenditures:	\$40	\$52	\$35
Revenues over (under) Expenditures:	-\$1,200	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	32.46%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$31,178	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$13	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$31,039	\$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:	\$142,000	\$253,819	\$
Per Capita Debt:	\$59	\$46	\$
General Obligation Debt over EAV:	0.44%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$5	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$17,388	\$18,580	\$
Expenditures During FY 04:	\$18,444	\$20,692	\$
Per Capita Revenue:	\$7	\$2	\$
Per Capita Expenditures:	\$8	\$2	\$
Operating Income (loss):	-\$1,056	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	-5.70%	1.08%	0.00%
Ending Retained Earnings for FY 04:	-\$1,051	\$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:	Wards Creek Park District		
Unit Code:	022/205/12	County:	DuPage
Fiscal Year End:	10/30/2004		
Accounting Method:	Cash		
Appropriation or Budget:	\$34,800		
Equalized Assessed Valuation:	\$31,120,620		
Population:	800		
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:	\$243,082	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$304	\$36	\$16
Revenue Collected During FY 04:	\$31,169	\$208,562	\$124,097
Expenditures During FY 04:	\$18,005	\$220,436	\$125,757
Per Capita Revenue:	\$39	\$50	\$35
Per Capita Expenditures:	\$23	\$52	\$35
Revenues over (under) Expenditures:	\$13,164	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	1423.19%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$256,246	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$320	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$256,245	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Warrenville Park District		
Unit Code:	022/195/12	County:	DUPAGE
Fiscal Year End:	4/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,477,721		
Equalized Assessed Valuation:	\$376,900,000		
Population:	13,363		
Employees:			
Full Time:			2
Part Time:			30
Salaries Paid:			\$233,777

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	-\$11,239	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	-\$1	\$36	\$16
Revenue Collected During FY 04:	\$539,950	\$208,562	\$124,097
Expenditures During FY 04:	\$546,427	\$220,436	\$125,757
Per Capita Revenue:	\$40	\$50	\$35
Per Capita Expenditures:	\$41	\$52	\$35
Revenues over (under) Expenditures:	-\$6,477	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	-3.24%	91.55%	50.75%
Ending Fund Balance for FY 04:	-\$17,716	\$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:	-\$17,716	\$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:	\$977,127	\$253,819	\$
Per Capita Debt:	\$73	\$46	\$
General Obligation Debt over EAV:	0.26%	0.16%	0.00%

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Warsaw Park District		
Unit Code:	034/060/12	County:	HANCOCK
Fiscal Year End:	5/1/2004		
Accounting Method:	Cash		
Appropriation or Budget:	\$52,400		
Equalized Assessed Valuation:	\$11,894,823		
Population:	1,900		
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:	\$23,043	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$12	\$36	\$16
Revenue Collected During FY 04:	\$26,961	\$208,562	\$124,097
Expenditures During FY 04:	\$21,425	\$220,436	\$125,757
Per Capita Revenue:	\$14	\$50	\$35
Per Capita Expenditures:	\$11	\$52	\$35
Revenues over (under) Expenditures:	\$5,536	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	133.39%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$28,579	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$15	\$38	\$17

Equity

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

Net Assets

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Washington Park District**

Unit Code: **090/060/12** County: **TAZEWELL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,462,918**

Equalized Assessed Valuation: **\$177,521,996**

Population: **15,000**

Employees:

Full Time:	6
Part Time:	36
Salaries Paid:	\$276,802

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:	\$626,030	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$42	\$55	\$32
Revenue Collected During FY 04:	\$923,573	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,469,421	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$62	\$193	\$120
Per Capita Expenditures:	\$98	\$189	\$125
Revenues over (under) Expenditures:	-\$545,848	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	105.42%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,549,116	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$103	\$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:	\$1,549,116	\$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:	\$360,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$24	\$328	\$208
General Obligation Debt over EAV:	0.20%	15.21%	0.39%

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$148,000	\$253,819	\$
Per Capita Debt:	\$9	\$46	\$
General Obligation Debt over EAV:	0.10%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$1,891	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$51,253	\$18,580	\$
Expenditures During FY 04:	\$63,074	\$20,692	\$
Per Capita Revenue:	\$3	\$2	\$
Per Capita Expenditures:	\$4	\$2	\$
Operating Income (loss):	-\$11,821	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	-21.74%	1.08%	0.00%
Ending Retained Earnings for FY 04:	-\$13,712	\$31,271	\$
Per Capita Ending Retained Earnings:	-\$1	\$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:	Watseka Park District	
Unit Code:	038/030/12	County: IROQUOIS
Fiscal Year End:	4/30/2004	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$114,150	
Equalized Assessed Valuation:	\$40,395,831	
Population:	6,000	
Employees:		
Full Time:	1	
Part Time:	10	
Salaries Paid:	\$36,064	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$103,189	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$17	\$36	\$16
Revenue Collected During FY 04:	\$113,214	\$208,562	\$124,097
Expenditures During FY 04:	\$94,525	\$220,436	\$125,757
Per Capita Revenue:	\$19	\$50	\$35
Per Capita Expenditures:	\$16	\$52	\$35
Revenues over (under) Expenditures:	\$18,689	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	128.94%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$121,878	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$20	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$121,878	\$62,170	\$14,284

Net Assets

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Wauconda Park District		
Unit Code:	049/100/12	County:	LAKE
Fiscal Year End:	4/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,870,000		
Equalized Assessed Valuation:	\$260,902,446		
Population:	9,300		
Employees:			
Full Time:	11		
Part Time:	107		
Salaries Paid:	\$742,373		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,047,219	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$113	\$55	\$32
Revenue Collected During FY 04:	\$1,724,037	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,527,732	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$185	\$193	\$120
Per Capita Expenditures:	\$164	\$189	\$125
Revenues over (under) Expenditures:	\$196,305	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	81.40%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,243,524	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$134	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$1,243,524	\$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:	\$924,032	\$8,894,896	\$5,476,643
Per Capita Debt:	\$99	\$328	\$208
General Obligation Debt over EAV:	0.35%	15.21%	0.39%

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Waukegan Park District		
Unit Code:	049/110/12	County:	LAKE
Fiscal Year End:	4/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,135,000		
Equalized Assessed Valuation:	\$1,260,488,351		
Population:	87,901		
Employees:			
Full Time:	61		
Part Time:	118		
Salaries Paid:	\$3,939,120		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$5,989,767	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$68	\$55	\$32
Revenue Collected During FY 04:	\$8,343,723	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$5,576,856	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$95	\$193	\$120
Per Capita Expenditures:	\$63	\$189	\$125
Revenues over (under) Expenditures:	\$2,766,867	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	111.86%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$6,238,039	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$71	\$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:	\$7,840,205	\$676,007	\$
Total Unrestricted Net Assets:	\$6,238,040	\$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:	\$7,785,644	\$8,894,896	\$5,476,643
Per Capita Debt:	\$89	\$328	\$208
General Obligation Debt over EAV:	0.60%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,492,896	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$17	\$24	\$
Revenue Collected During FY 04:	\$2,916,148	\$726,868	\$
Expenditures During FY 04:	\$3,027,831	\$763,079	\$
Per Capita Revenue:	\$33	\$24	\$
Per Capita Expenditures:	\$34	\$25	\$
Operating Income (loss):	-\$111,683	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	45.46%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$1,376,415	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$16	\$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:	West Chicago Park District		
Unit Code:	022/210/12	County:	DUPAGE
Fiscal Year End:	4/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,655,351		
Equalized Assessed Valuation:	\$753,328,579		
Population:	31,500		
Employees:			
Full Time:			18
Part Time:			230
Salaries Paid:			\$1,274,799

Blended Component Units

<p>Blended Component Units</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$608,299	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$19	\$55	\$32
Revenue Collected During FY 04:	\$2,449,045	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,592,934	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$78	\$193	\$120
Per Capita Expenditures:	\$82	\$189	\$125
Revenues over (under) Expenditures:	-\$143,889	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	17.91%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$464,410	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$15	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$464,410	\$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:	\$6,532,431	\$8,894,896	\$5,476,643
Per Capita Debt:	\$207	\$328	\$208
General Obligation Debt over EAV:	0.09%	15.21%	0.39%

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Westchester Park District**

Unit Code: **016/780/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,528,637**

Equalized Assessed Valuation: **\$394,933,632**

Population: **17,400**

Employees:

Full Time:	13
Part Time:	47
Salaries Paid:	\$1,038,269

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:	\$609,273	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$35	\$55	\$32
Revenue Collected During FY 04:	\$1,721,878	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,832,335	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$99	\$193	\$120
Per Capita Expenditures:	\$105	\$189	\$125
Revenues over (under) Expenditures:	-\$110,457	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	27.22%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$498,816	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$29	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,328	\$38,784	\$
Total Unreserved Funds:	\$496,488	\$453,868	\$

Net Assets

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,190,595	\$8,894,896	\$5,476,643
Per Capita Debt:	\$126	\$328	\$208
General Obligation Debt over EAV:	0.55%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$106,929	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$6	\$24	\$
Revenue Collected During FY 04:	\$170,688	\$726,868	\$
Expenditures During FY 04:	\$232,498	\$763,079	\$
Per Capita Revenue:	\$10	\$24	\$
Per Capita Expenditures:	\$13	\$25	\$
Operating Income (loss):	-\$61,810	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	200.91%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$467,119	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$27	\$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:	0.00%	0.16%	0.00%

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Western Springs Park District**

Unit Code: **016/800/12** County: **COOK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$568,337**

Equalized Assessed Valuation: **\$414,927,842**

Population: **12,493**

Employees:

Full Time:	4
Part Time:	2
Salaries Paid:	\$146,650

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$155,611	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$12	\$36	\$16
Revenue Collected During FY 04:	\$453,692	\$208,562	\$124,097
Expenditures During FY 04:	\$437,786	\$220,436	\$125,757
Per Capita Revenue:	\$36	\$50	\$35
Per Capita Expenditures:	\$35	\$52	\$35
Revenues over (under) Expenditures:	\$15,906	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	41.90%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$183,451	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$15	\$38	\$17

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$140,982	\$3,720	\$
Total Unrestricted Net Assets:	\$106,100	\$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:	\$829,587	\$253,819	\$
Per Capita Debt:	\$66	\$46	\$
General Obligation Debt over EAV:	0.18%	0.16%	0.00%

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Westmont Park District		
Unit Code:	022/220/12	County:	DUPAGE
Fiscal Year End:	5/31/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,635,200		
Equalized Assessed Valuation:	\$647,365,337		
Population:	25,200		
Employees:			
Full Time:			20
Part Time:			100
Salaries Paid:			\$1,509,222

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$205,562	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$8	\$55	\$32
Revenue Collected During FY 04:	\$2,250,378	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,378,572	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$89	\$193	\$120
Per Capita Expenditures:	\$94	\$189	\$125
Revenues over (under) Expenditures:	-\$128,194	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	3.65%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$86,846	\$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:	\$19,314	\$38,784	\$
Total Unreserved Funds:	\$67,532	\$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:	\$9,459,193	\$8,894,896	\$5,476,643
Per Capita Debt:	\$375	\$328	\$208
General Obligation Debt over EAV:	1.46%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$1,104,803	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$44	\$24	\$
Revenue Collected During FY 04:	\$719,250	\$726,868	\$
Expenditures During FY 04:	\$1,026,255	\$763,079	\$
Per Capita Revenue:	\$29	\$24	\$
Per Capita Expenditures:	\$41	\$25	\$
Operating Income (loss):	-\$307,005	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	-137.14%	140.73%	0.00%
Ending Retained Earnings for FY 04:	-\$1,407,400	\$1,302,917	\$
Per Capita Ending Retained Earnings:	-\$56	\$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:	Wheaton Park District	
Unit Code:	022/230/12	County: DUPAGE
Fiscal Year End:	3/31/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$42,635,742	
Equalized Assessed Valuation:	\$1,716,894,191	
Population:	55,000	
Employees:		
Full Time:	85	
Part Time:	1,015	
Salaries Paid:	\$5,110,384	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	-\$633,694	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	-\$12	\$55	\$32
Revenue Collected During FY 04:	\$12,280,950	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$11,645,677	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$223	\$193	\$120
Per Capita Expenditures:	\$212	\$189	\$125
Revenues over (under) Expenditures:	\$635,273	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	-5.22%	32.93%	27.44%
Ending Fund Balance for FY 04:	-\$608,421	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	-\$11	\$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:	\$17,452,634	\$676,007	\$
Total Unrestricted Net Assets:	-\$10,591,455	\$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:	\$34,373,493	\$8,894,896	\$5,476,643
Per Capita Debt:	\$625	\$328	\$208
General Obligation Debt over EAV:	0.39%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$14,396,934	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$262	\$24	\$
Revenue Collected During FY 04:	\$2,602,342	\$726,868	\$
Expenditures During FY 04:	\$2,741,713	\$763,079	\$
Per Capita Revenue:	\$47	\$24	\$
Per Capita Expenditures:	\$50	\$25	\$
Operating Income (loss):	-\$139,371	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	520.59%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$14,272,968	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$260	\$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: **Wheeling Park District**

Unit Code: **016/820/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,631,626**

Equalized Assessed Valuation: **\$987,194,323**

Population: **34,000**

Employees:

Full Time:	59
Part Time:	490
Salaries Paid:	\$4,204,173

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,074,446	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$61	\$55	\$32
Revenue Collected During FY 04:	\$6,289,459	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$5,651,078	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$185	\$193	\$120
Per Capita Expenditures:	\$166	\$189	\$125
Revenues over (under) Expenditures:	\$638,381	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	35.85%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$2,026,103	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$60	\$58	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,697,107	\$676,007	\$
Total Unrestricted Net Assets:	\$722,567	\$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:	\$15,135,617	\$8,894,896	\$5,476,643
Per Capita Debt:	\$445	\$328	\$208
General Obligation Debt over EAV:	0.61%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$11,198,595	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$329	\$24	\$
Revenue Collected During FY 04:	\$3,895,494	\$726,868	\$
Expenditures During FY 04:	\$4,061,396	\$763,079	\$
Per Capita Revenue:	\$115	\$24	\$
Per Capita Expenditures:	\$119	\$25	\$
Operating Income (loss):	-\$165,902	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	272.15%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$11,053,226	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$325	\$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:	Wildwood Park District		
Unit Code:	049/115/12	County:	LAKE
Fiscal Year End:	4/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$851,500		
Equalized Assessed Valuation:	\$87,506,705		
Population:	7,000		
Employees:			
Full Time:			2
Part Time:			11
Salaries Paid:			\$173,091

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$115,560	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$17	\$36	\$16
Revenue Collected During FY 04:	\$479,721	\$208,562	\$124,097
Expenditures During FY 04:	\$463,321	\$220,436	\$125,757
Per Capita Revenue:	\$69	\$50	\$35
Per Capita Expenditures:	\$66	\$52	\$35
Revenues over (under) Expenditures:	\$16,400	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	28.48%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$131,960	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$19	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$131,960	\$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:	\$279,675	\$253,819	\$
Per Capita Debt:	\$40	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wilmette Park District**

Unit Code: **016/830/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,013,085**

Equalized Assessed Valuation: **\$1,204,451,117**

Population: **27,600**

Employees:

Full Time:	80
Part Time:	1,004
Salaries Paid:	\$7,365,083

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,597,896	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$58	\$55	\$32
Revenue Collected During FY 04:	\$9,873,458	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$8,192,995	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$358	\$193	\$120
Per Capita Expenditures:	\$297	\$189	\$125
Revenues over (under) Expenditures:	\$1,680,463	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	32.24%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$2,641,039	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$96	\$58	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,772,077	\$676,007	\$
Total Unrestricted Net Assets:	\$4,068,919	\$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:	\$39,064,935	\$8,894,896	\$5,476,643
Per Capita Debt:	\$1,415	\$328	\$208
General Obligation Debt over EAV:	2.43%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$7,731,792	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$280	\$24	\$
Revenue Collected During FY 04:	\$4,878,655	\$726,868	\$
Expenditures During FY 04:	\$5,513,653	\$763,079	\$
Per Capita Revenue:	\$177	\$24	\$
Per Capita Expenditures:	\$200	\$25	\$
Operating Income (loss):	-\$634,998	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	140.47%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$7,744,830	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$281	\$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:	Wilmington Island Park District		
Unit Code:	099/090/12	County:	WILL
Fiscal Year End:	4/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$312,100		
Equalized Assessed Valuation:	\$72,151,825		
Population:	5,100		
Employees:			
Full Time:			2
Part Time:			3
Salaries Paid:			\$75,752

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$20,264	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$4	\$36	\$16
Revenue Collected During FY 04:	\$146,997	\$208,562	\$124,097
Expenditures During FY 04:	\$196,998	\$220,436	\$125,757
Per Capita Revenue:	\$29	\$50	\$35
Per Capita Expenditures:	\$39	\$52	\$35
Revenues over (under) Expenditures:	-\$50,001	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	8.97%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$17,663	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$3	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$17,663	\$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:	\$101,000	\$253,819	\$
Per Capita Debt:	\$20	\$46	\$
General Obligation Debt over EAV:	0.14%	0.16%	0.00%

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Winfield Park District**

Unit Code: **022/235/12** County: **DUPAGE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,480,800**

Equalized Assessed Valuation: **\$219,547,720**

Population: **9,000**

Employees:

Full Time: **6**

Part Time: **12**

Salaries Paid: **\$494,655**

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:	\$54,949	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$6	\$55	\$32
Revenue Collected During FY 04:	\$1,312,254	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,544,825	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$146	\$193	\$120
Per Capita Expenditures:	\$283	\$189	\$125
Revenues over (under) Expenditures:	-\$1,232,571	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	-0.30%	32.93%	27.44%
Ending Fund Balance for FY 04:	-\$7,622	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	-\$1	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	-\$7,622	\$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:	\$5,005,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$556	\$328	\$208
General Obligation Debt over EAV:	2.28%	15.21%	0.39%

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Winnebago Park District		
Unit Code:	101/030/12	County:	Winnebago
Fiscal Year End:	12/31/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$225,000		
Equalized Assessed Valuation:	\$77,077,644		
Population:	4,000		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$22,164		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$209,213	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$52	\$36	\$16
Revenue Collected During FY 04:	\$148,436	\$208,562	\$124,097
Expenditures During FY 04:	\$770,724	\$220,436	\$125,757
Per Capita Revenue:	\$37	\$50	\$35
Per Capita Expenditures:	\$193	\$52	\$35
Revenues over (under) Expenditures:	-\$622,288	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	30.95%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$238,525	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$60	\$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:	\$238,525	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Winnetka Park District**

Unit Code: **016/840/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,654,571**

Equalized Assessed Valuation: **\$930,752,393**

Population: **14,000**

Employees:

Full Time:	38
Part Time:	300
Salaries Paid:	\$3,476,123

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,832,750	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$202	\$55	\$32
Revenue Collected During FY 04:	\$3,941,281	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$3,804,081	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$282	\$193	\$120
Per Capita Expenditures:	\$272	\$189	\$125
Revenues over (under) Expenditures:	\$137,200	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	82.74%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$3,147,350	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$225	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$88,759	\$38,784	\$
Total Unreserved Funds:	\$3,058,591	\$453,868	\$

Net Assets

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,916,200	\$8,894,896	\$5,476,643
Per Capita Debt:	\$208	\$328	\$208
General Obligation Debt over EAV:	0.03%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$3,624,209	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$259	\$24	\$
Revenue Collected During FY 04:	\$3,532,814	\$726,868	\$
Expenditures During FY 04:	\$3,745,642	\$763,079	\$
Per Capita Revenue:	\$252	\$24	\$
Per Capita Expenditures:	\$268	\$25	\$
Operating Income (loss):	-\$212,828	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	94.15%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$3,526,581	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$252	\$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:	Winslow Park District		
Unit Code:	089/040/12	County:	STEPHENSON
Fiscal Year End:	4/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,550		
Equalized Assessed Valuation:	\$8,685,581		
Population:	750		
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:	\$34,908	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$47	\$36	\$16
Revenue Collected During FY 04:	\$30,923	\$208,562	\$124,097
Expenditures During FY 04:	\$46,552	\$220,436	\$125,757
Per Capita Revenue:	\$41	\$50	\$35
Per Capita Expenditures:	\$62	\$52	\$35
Revenues over (under) Expenditures:	-\$15,629	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	41.41%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$19,279	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$26	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$19,279	\$62,170	\$14,284

Net Assets

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$6,686,575	\$8,894,896	\$5,476,643
Per Capita Debt:	\$495	\$328	\$208
General Obligation Debt over EAV:	0.56%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$3,664,304	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$271	\$24	\$
Revenue Collected During FY 04:	\$1,588,111	\$726,868	\$
Expenditures During FY 04:	\$1,669,582	\$763,079	\$
Per Capita Revenue:	\$118	\$24	\$
Per Capita Expenditures:	\$124	\$25	\$
Operating Income (loss):	-\$81,471	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	268.64%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$4,485,121	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$332	\$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:	Woodridge Park District	
Unit Code:	022/250/12	County: DUPAGE
Fiscal Year End:	4/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$13,836,600	
Equalized Assessed Valuation:	\$865,185,789	
Population:	32,000	
Employees:		
Full Time:	26	
Part Time:	362	
Salaries Paid:	\$2,226,300	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,681,519	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$53	\$55	\$32
Revenue Collected During FY 04:	\$3,255,912	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$4,385,519	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$102	\$193	\$120
Per Capita Expenditures:	\$137	\$189	\$125
Revenues over (under) Expenditures:	-\$1,129,607	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	37.68%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,652,426	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$52	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$20,564	\$38,784	\$
Total Unreserved Funds:	\$1,631,862	\$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:	\$9,483,360	\$8,894,896	\$5,476,643
Per Capita Debt:	\$296	\$328	\$208
General Obligation Debt over EAV:	1.06%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$3,912,538	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$122	\$24	\$
Revenue Collected During FY 04:	\$785,515	\$726,868	\$
Expenditures During FY 04:	\$1,396,468	\$763,079	\$
Per Capita Revenue:	\$25	\$24	\$
Per Capita Expenditures:	\$44	\$25	\$
Operating Income (loss):	-\$610,953	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	236.42%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$3,301,585	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$103	\$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: **Worth Park District**

Unit Code: **016/850/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,285,500**

Equalized Assessed Valuation: **\$168,047,122**

Population: **11,208**

Employees:

Full Time:	4
Part Time:	26
Salaries Paid:	\$446,835

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:	\$833,299	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$74	\$55	\$32
Revenue Collected During FY 04:	\$880,887	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$935,728	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$79	\$193	\$120
Per Capita Expenditures:	\$83	\$189	\$125
Revenues over (under) Expenditures:	-\$54,841	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	59.68%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$558,458	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$50	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$558,458	\$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:	\$343,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$31	\$328	\$208
General Obligation Debt over EAV:	0.20%	15.21%	0.39%

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$185,000	\$253,819	\$
Per Capita Debt:	\$46	\$46	\$
General Obligation Debt over EAV:	0.09%	0.16%	0.00%

Enterprise Funds

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



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Zion Park District		
Unit Code:	049/120/12	County:	LAKE
Fiscal Year End:	4/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,504,500		
Equalized Assessed Valuation:	\$310,603,402		
Population:	20,792		
Employees:			
Full Time:	28		
Part Time:	99		
Salaries Paid:	\$2,357,537		

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:	\$1,120,888	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$54	\$55	\$32
Revenue Collected During FY 04:	\$3,634,285	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$3,544,547	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$175	\$193	\$120
Per Capita Expenditures:	\$170	\$189	\$125
Revenues over (under) Expenditures:	\$89,738	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	33.77%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,196,927	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$58	\$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:	\$751,026	\$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:	\$7,142,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$343	\$328	\$208
General Obligation Debt over EAV:	0.16%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$1,285,738	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$62	\$24	\$
Revenue Collected During FY 04:	\$1,990,806	\$726,868	\$
Expenditures During FY 04:	\$2,099,684	\$763,079	\$
Per Capita Revenue:	\$96	\$24	\$
Per Capita Expenditures:	\$101	\$25	\$
Operating Income (loss):	-\$108,878	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	-65.77%	140.73%	0.00%
Ending Retained Earnings for FY 04:	-\$1,380,917	\$1,302,917	\$
Per Capita Ending Retained Earnings:	-\$66	\$34	\$