



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Addison Park District	
Unit Code:	022/010/12	County: DUPAGE
Fiscal Year End:	4/30/2005	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$17,341,405	
Equalized Assessed Valuation:	\$1,111,167,571	
Population:	35,914	
Employees:		
Full Time:	27	
Part Time:	225	
Salaries Paid:	\$1,997,622	

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 05:	-\$1,051,087	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	-\$29	\$52	\$34
Revenue Collected During FY 05:	\$4,391,337	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$4,410,347	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$122	\$167	\$129
Per Capita Expenditures:	\$123	\$154	\$123
Revenues over (under) Expenditures:	-\$19,010	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	-26.60%	43.77%	30.79%
Ending Fund Balance for FY 05:	-\$1,173,251	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	-\$33	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$5,518,422	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$15,951,666	\$9,030,667	\$5,752,644
Per Capita Debt:	\$444	\$316	\$211
General Obligation Debt over EAV:	1.13%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Albion Park District		
Unit Code:	024/010/12	County:	EDWARDS
Fiscal Year End:	12/31/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$60,000		
Equalized Assessed Valuation:	\$15,252,900		
Population:	1,935		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$20,218		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$	\$41	\$18
Revenue Collected During FY 05:	\$80,049	\$200,356	\$122,577
Expenditures During FY 05:	\$59,995	\$197,747	\$115,565
Per Capita Revenue:	\$41	\$52	\$35
Per Capita Expenditures:	\$31	\$53	\$34
Revenues over (under) Expenditures:	\$20,054	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	145.43%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$87,253	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$45	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$86,787	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Aledo Park District		
Unit Code:	066/010/12	County:	MERCER
Fiscal Year End:	4/30/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$218,600		
Equalized Assessed Valuation:	\$28,681,641		
Population:	3,400		
Employees:			
Full Time:			
Part Time:	22		
Salaries Paid:	\$22,526		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$20,349	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$6	\$41	\$18
Revenue Collected During FY 05:	\$119,468	\$200,356	\$122,577
Expenditures During FY 05:	\$109,572	\$197,747	\$115,565
Per Capita Revenue:	\$35	\$52	\$35
Per Capita Expenditures:	\$32	\$53	\$34
Revenues over (under) Expenditures:	\$9,896	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	27.60%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$30,245	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$9	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$30,245	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Allin Township Park District		
Unit Code:	064/001/12	County:	MCLEAN
Fiscal Year End:	12/31/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$75,350		
Equalized Assessed Valuation:	\$15,808,082		
Population:	1,047		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$15,441		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$31,049	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$30	\$41	\$18
Revenue Collected During FY 05:	\$56,998	\$200,356	\$122,577
Expenditures During FY 05:	\$58,332	\$197,747	\$115,565
Per Capita Revenue:	\$54	\$52	\$35
Per Capita Expenditures:	\$56	\$53	\$34
Revenues over (under) Expenditures:	-\$1,334	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	50.94%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$29,715	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$28	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$6,560	\$199,419	\$
Per Capita Debt:	\$6	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Alsip Park District**

Unit Code: **016/010/12** County: **COOK**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,051,422**

Equalized Assessed Valuation: **\$608,059,295**

Population: **19,725**

Employees:

Full Time:	16
Part Time:	210
Salaries Paid:	\$1,250,146

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 05:	\$853,831	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$43	\$52	\$34
Revenue Collected During FY 05:	\$2,016,750	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$2,363,796	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$102	\$167	\$129
Per Capita Expenditures:	\$120	\$154	\$123
Revenues over (under) Expenditures:	-\$347,046	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	22.35%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$528,315	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$27	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$3,120,191	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$3,335,000	\$9,030,667	\$5,752,644
Per Capita Debt:	\$169	\$316	\$211
General Obligation Debt over EAV:	0.55%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$183,125	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	-\$9	\$37	\$
Revenue Collected During FY 05:	\$883,075	\$709,117	\$
Expenditures During FY 05:	\$1,008,106	\$737,760	\$
Per Capita Revenue:	\$45	\$23	\$
Per Capita Expenditures:	\$51	\$23	\$
Operating Income (loss):	-\$125,031	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	333.28%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$3,359,779	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$170	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Arlington Heights Park District**

Unit Code: **016/020/12** County: **COOK**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,883,366**

Equalized Assessed Valuation: **\$2,123,649,052**

Population: **76,943**

Employees:

Full Time:	106
Part Time:	1,175
Salaries Paid:	\$8,887,838

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$8,601,982	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$112	\$52	\$34
Revenue Collected During FY 05:	\$15,265,231	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$14,132,976	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$198	\$167	\$129
Per Capita Expenditures:	\$184	\$154	\$123
Revenues over (under) Expenditures:	\$1,132,255	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	59.17%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$8,362,868	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$109	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,722,608	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$8,771,937	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$24,318,313	\$9,030,667	\$5,752,644
Per Capita Debt:	\$316	\$316	\$211
General Obligation Debt over EAV:	1.03%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$6,048,022	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$79	\$37	\$
Revenue Collected During FY 05:	\$2,177,293	\$709,117	\$
Expenditures During FY 05:	\$2,204,482	\$737,760	\$
Per Capita Revenue:	\$28	\$23	\$
Per Capita Expenditures:	\$29	\$23	\$
Operating Income (loss):	-\$27,189	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	299.66%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$6,606,004	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$86	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Armington Community Park District		
Unit Code:	090/005/12	County:	Tazewell
Fiscal Year End:	4/30/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$48,650		
Equalized Assessed Valuation:	\$13,565,804		
Population:	1,006		
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 05:	\$13,537	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$13	\$41	\$18
Revenue Collected During FY 05:	\$29,658	\$200,356	\$122,577
Expenditures During FY 05:	\$37,490	\$197,747	\$115,565
Per Capita Revenue:	\$29	\$52	\$35
Per Capita Expenditures:	\$37	\$53	\$34
Revenues over (under) Expenditures:	-\$7,832	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	15.22%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$5,705	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$6	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,704	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Arthur Park District		
Unit Code:	021/010/12	County:	DOUGLAS
Fiscal Year End:	6/30/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$200,344		
Equalized Assessed Valuation:	\$44,600,972		
Population:	2,200		
Employees:			
Full Time:	2		
Part Time:	26		
Salaries Paid:	\$42,079		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$20,086	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$9	\$41	\$18
Revenue Collected During FY 05:	\$165,324	\$200,356	\$122,577
Expenditures During FY 05:	\$153,403	\$197,747	\$115,565
Per Capita Revenue:	\$75	\$52	\$35
Per Capita Expenditures:	\$70	\$53	\$34
Revenues over (under) Expenditures:	\$11,921	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	20.86%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$32,007	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$15	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$32,007	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Astoria Park District		
Unit Code:	029/005/12	County:	Fulton
Fiscal Year End:	4/30/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,250		
Equalized Assessed Valuation:	\$6,035,367		
Population:	1,300		
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 05:	\$7,755	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$6	\$41	\$18
Revenue Collected During FY 05:	\$11,758	\$200,356	\$122,577
Expenditures During FY 05:	\$10,749	\$197,747	\$115,565
Per Capita Revenue:	\$9	\$52	\$35
Per Capita Expenditures:	\$8	\$53	\$34
Revenues over (under) Expenditures:	\$1,009	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	81.53%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$8,764	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$7	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Atlanta Memorial Park District		
Unit Code:	054/010/12	County:	LOGAN
Fiscal Year End:	4/30/2005		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$59,500		
Equalized Assessed Valuation:	\$31,371,841		
Population:	2,000		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$10,782		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$22,610	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$11	\$41	\$18
Revenue Collected During FY 05:	\$45,052	\$200,356	\$122,577
Expenditures During FY 05:	\$33,359	\$197,747	\$115,565
Per Capita Revenue:	\$23	\$52	\$35
Per Capita Expenditures:	\$17	\$53	\$34
Revenues over (under) Expenditures:	\$11,693	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	102.83%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$34,303	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$17	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$900	\$9,230	\$
Total Unreserved Funds:	\$33,403	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bailey Park District		
Unit Code:	001/005/12	County:	ADAMS
Fiscal Year End:	4/30/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,500		
Equalized Assessed Valuation:	\$8,633,594		
Population:	1,244		
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 05:	\$6,487	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$5	\$41	\$18
Revenue Collected During FY 05:	\$15,267	\$200,356	\$122,577
Expenditures During FY 05:	\$10,876	\$197,747	\$115,565
Per Capita Revenue:	\$12	\$52	\$35
Per Capita Expenditures:	\$9	\$53	\$34
Revenues over (under) Expenditures:	\$4,391	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	100.02%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$10,878	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$9	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Barrington Park District**

Unit Code: **049/010/12** County: **LAKE**

Fiscal Year End: **12/31/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,742,311**

Equalized Assessed Valuation: **\$530,629,180**

Population: **10,179**

Employees:

Full Time:	15
Part Time:	280
Salaries Paid:	\$1,702,835

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 05:	\$1,675,762	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$165	\$52	\$34
Revenue Collected During FY 05:	\$4,015,768	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$3,510,953	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$395	\$167	\$129
Per Capita Expenditures:	\$345	\$154	\$123
Revenues over (under) Expenditures:	\$504,815	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	50.71%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$1,780,577	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$175	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$1,161,559	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$18,830,000	\$9,030,667	\$5,752,644
Per Capita Debt:	\$1,850	\$316	\$211
General Obligation Debt over EAV:	2.66%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Barrington-Countryside Park District		
Unit Code:	016/025/12	County:	COOK
Fiscal Year End:	12/31/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$326,625		
Equalized Assessed Valuation:	\$383,067,925		
Population:	4,216		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$39,239		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$218,817	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$52	\$41	\$18
Revenue Collected During FY 05:	\$143,404	\$200,356	\$122,577
Expenditures During FY 05:	\$140,575	\$197,747	\$115,565
Per Capita Revenue:	\$34	\$52	\$35
Per Capita Expenditures:	\$33	\$53	\$34
Revenues over (under) Expenditures:	\$2,829	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	157.67%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$221,646	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$53	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$221,646	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bartlett Park District**

Unit Code: **016/030/12** County: **COOK**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,298,274**

Equalized Assessed Valuation: **\$912,959,586**

Population: **37,883**

Employees:

Full Time:	41
Part Time:	416
Salaries Paid:	\$2,779,925

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 05:	\$2,423,597	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$64	\$52	\$34
Revenue Collected During FY 05:	\$7,188,400	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$5,538,617	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$190	\$167	\$129
Per Capita Expenditures:	\$146	\$154	\$123
Revenues over (under) Expenditures:	\$1,649,783	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	62.40%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$3,456,357	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$91	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$969,622	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$2,561,576	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$22,646,960	\$9,030,667	\$5,752,644
Per Capita Debt:	\$598	\$316	\$211
General Obligation Debt over EAV:	2.48%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$435,285	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$11	\$37	\$
Revenue Collected During FY 05:	\$271,565	\$709,117	\$
Expenditures During FY 05:	\$269,607	\$737,760	\$
Per Capita Revenue:	\$7	\$23	\$
Per Capita Expenditures:	\$7	\$23	\$
Operating Income (loss):	\$1,958	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	261.86%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$705,988	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$19	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Batavia Park District		
Unit Code:	045/010/12	County:	KANE
Fiscal Year End:	4/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,844,489		
Equalized Assessed Valuation:	\$840,602,090		
Population:	26,901		
Employees:			
Full Time:	28		
Part Time:	290		
Salaries Paid:	\$1,901,331		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$854,306	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$32	\$52	\$34
Revenue Collected During FY 05:	\$4,715,368	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$4,638,212	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$175	\$167	\$129
Per Capita Expenditures:	\$172	\$154	\$123
Revenues over (under) Expenditures:	\$77,156	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	17.93%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$831,462	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$31	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$7,250,900	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$10,873,165	\$9,030,667	\$5,752,644
Per Capita Debt:	\$404	\$316	\$211
General Obligation Debt over EAV:	1.29%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Beardstown Park District		
Unit Code:	009/010/12	County:	CASS
Fiscal Year End:	4/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$504,900		
Equalized Assessed Valuation:	\$46,097,397		
Population:	8,400		
Employees:			
Full Time:	3		
Part Time:	20		
Salaries Paid:	\$160,376		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$119,920	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$14	\$41	\$18
Revenue Collected During FY 05:	\$322,887	\$200,356	\$122,577
Expenditures During FY 05:	\$383,254	\$197,747	\$115,565
Per Capita Revenue:	\$38	\$52	\$35
Per Capita Expenditures:	\$46	\$53	\$34
Revenues over (under) Expenditures:	-\$60,367	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	26.03%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$99,765	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$12	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$99,765	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$213,200	\$199,419	\$
Per Capita Debt:	\$25	\$43	\$
General Obligation Debt over EAV:	0.46%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bedford Park District**

Unit Code: **016/040/12** County: **COOK**

Fiscal Year End: **12/31/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,581,850**

Equalized Assessed Valuation: **\$451,873,436**

Population: **1,400**

Employees:

Full Time: **9**

Part Time: **32**

Salaries Paid: **\$567,005**

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 05:	\$501,139	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$358	\$52	\$34
Revenue Collected During FY 05:	\$1,309,549	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,093,889	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$935	\$167	\$129
Per Capita Expenditures:	\$781	\$154	\$123
Revenues over (under) Expenditures:	\$215,660	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	65.53%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$716,799	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$512	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$319,842	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$537,303	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$2,363,929	\$9,030,667	\$5,752,644
Per Capita Debt:	\$1,689	\$316	\$211
General Obligation Debt over EAV:	0.52%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Belvidere Park District		
Unit Code:	004/010/12	County:	BOONE
Fiscal Year End:	12/31/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,160,567		
Equalized Assessed Valuation:	\$515,446,246		
Population:	32,000		
Employees:			
Full Time:	13		
Part Time:	169		
Salaries Paid:	\$1,066,849		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,091,978	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$34	\$52	\$34
Revenue Collected During FY 05:	\$2,202,991	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$2,088,852	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$69	\$167	\$129
Per Capita Expenditures:	\$65	\$154	\$123
Revenues over (under) Expenditures:	\$114,139	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	57.74%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$1,206,117	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$38	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,698,295	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$1,185,022	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$5,754,428	\$9,030,667	\$5,752,644
Per Capita Debt:	\$180	\$316	\$211
General Obligation Debt over EAV:	0.21%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bensenville Park District**

Unit Code: **022/020/12** County: **DUPAGE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,005,196**

Equalized Assessed Valuation: **\$823,074,717**

Population: **20,594**

Employees:

Full Time:	38
Part Time:	448
Salaries Paid:	\$2,805,677

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 05:	\$374,654	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$18	\$52	\$34
Revenue Collected During FY 05:	\$2,703,004	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$2,714,347	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$131	\$167	\$129
Per Capita Expenditures:	\$132	\$154	\$123
Revenues over (under) Expenditures:	-\$11,343	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	15.23%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$413,311	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$20	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$554,627	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	-\$3,703,679	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$9,775,630	\$9,030,667	\$5,752,644
Per Capita Debt:	\$475	\$316	\$211
General Obligation Debt over EAV:	0.21%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$710,900	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$35	\$37	\$
Revenue Collected During FY 05:	\$3,446,917	\$709,117	\$
Expenditures During FY 05:	\$3,988,159	\$737,760	\$
Per Capita Revenue:	\$167	\$23	\$
Per Capita Expenditures:	\$194	\$23	\$
Operating Income (loss):	-\$541,242	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	62.39%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$2,488,283	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$121	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Berkeley Park District**

Unit Code: **016/050/12** County: **COOK**

Fiscal Year End: **12/31/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$699,004**

Equalized Assessed Valuation: **\$77,510,831**

Population: **5,125**

Employees:

Full Time:	1
Part Time:	6
Salaries Paid:	\$37,234

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 05:	\$377,604	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$74	\$41	\$18
Revenue Collected During FY 05:	\$164,955	\$200,356	\$122,577
Expenditures During FY 05:	\$158,889	\$197,747	\$115,565
Per Capita Revenue:	\$32	\$52	\$35
Per Capita Expenditures:	\$31	\$53	\$34
Revenues over (under) Expenditures:	\$6,066	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	241.47%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$383,670	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$75	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$81,911	\$199,419	\$
Per Capita Debt:	\$16	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Berwyn Park District**

Unit Code: **016/060/12** County: **COOK**

Fiscal Year End: **12/31/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,667,748**

Equalized Assessed Valuation: **\$411,899,813**

Population: **37,000**

Employees:

Full Time: **9**

Part Time: **83**

Salaries Paid: **\$584,532**

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 05:	-\$26,437	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	-\$1	\$52	\$34
Revenue Collected During FY 05:	\$1,478,954	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,318,347	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$40	\$167	\$129
Per Capita Expenditures:	\$36	\$154	\$123
Revenues over (under) Expenditures:	\$160,607	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	18.34%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$241,721	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$7	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$702,680	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$73,147	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,666,647	\$9,030,667	\$5,752,644
Per Capita Debt:	\$45	\$316	\$211
General Obligation Debt over EAV:	0.40%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Big Rock Park District		
Unit Code:	045/015/12	County:	KANE
Fiscal Year End:	5/30/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$118,195		
Equalized Assessed Valuation:	\$512,270		
Population:	1,988		
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 05:	\$23,468	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$12	\$41	\$18
Revenue Collected During FY 05:	\$100,608	\$200,356	\$122,577
Expenditures During FY 05:	\$63,748	\$197,747	\$115,565
Per Capita Revenue:	\$51	\$52	\$35
Per Capita Expenditures:	\$32	\$53	\$34
Revenues over (under) Expenditures:	\$36,860	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	94.64%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$60,328	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$30	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$60,328	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Black Hawk Park District		
Unit Code:	043/010/12	County:	JO DAVIESS
Fiscal Year End:	5/31/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$103,635		
Equalized Assessed Valuation:	\$20,997,495		
Population:	1,975		
Employees:			
Full Time:			
Part Time:	22		
Salaries Paid:	\$32,462		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$43,049	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$22	\$41	\$18
Revenue Collected During FY 05:	\$76,637	\$200,356	\$122,577
Expenditures During FY 05:	\$80,284	\$197,747	\$115,565
Per Capita Revenue:	\$39	\$52	\$35
Per Capita Expenditures:	\$41	\$53	\$34
Revenues over (under) Expenditures:	-\$3,647	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	49.08%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$39,402	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$20	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$8,400,314	\$9,030,667	\$5,752,644
Per Capita Debt:	\$350	\$316	\$211
General Obligation Debt over EAV:	0.91%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Blue Island Park District		
Unit Code:	016/070/12	County:	COOK
Fiscal Year End:	4/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,072,000		
Equalized Assessed Valuation:	\$202,605,133		
Population:	25,000		
Employees:			
Full Time:	6		
Part Time:	130		
Salaries Paid:	\$438,687		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$267,822	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$11	\$52	\$34
Revenue Collected During FY 05:	\$1,428,027	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,095,132	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$57	\$167	\$129
Per Capita Expenditures:	\$44	\$154	\$123
Revenues over (under) Expenditures:	\$332,895	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	54.23%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$593,867	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$24	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$136,262	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$1,340,646	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$109,715	\$9,030,667	\$5,752,644
Per Capita Debt:	\$4	\$316	\$211
General Obligation Debt over EAV:	0.05%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bolingbrook Park District	
Unit Code:	099/010/12	County: WILL
Fiscal Year End:	12/31/2005	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$28,933,019	
Equalized Assessed Valuation:	\$1,800,424,283	
Population:	67,000	
Employees:		
Full Time:		56
Part Time:		595
Salaries Paid:		\$4,240,222

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 05:	\$1,982,637	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$30	\$52	\$34
Revenue Collected During FY 05:	\$8,794,411	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$7,951,905	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$131	\$167	\$129
Per Capita Expenditures:	\$119	\$154	\$123
Revenues over (under) Expenditures:	\$842,506	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	31.09%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$2,472,440	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$37	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$20,017,979	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$34,830,224	\$9,030,667	\$5,752,644
Per Capita Debt:	\$520	\$316	\$211
General Obligation Debt over EAV:	0.17%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$425,334	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$6	\$37	\$
Revenue Collected During FY 05:	\$953,801	\$709,117	\$
Expenditures During FY 05:	\$870,152	\$737,760	\$
Per Capita Revenue:	\$14	\$23	\$
Per Capita Expenditures:	\$13	\$23	\$
Operating Income (loss):	\$83,649	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	43.17%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$375,651	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$6	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bourbonnais Park District		
Unit Code:	046/005/12	County:	KANKAKEE
Fiscal Year End:	4/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,903,100		
Equalized Assessed Valuation:	\$497,745,290		
Population:	32,100		
Employees:			
Full Time:			15
Part Time:			116
Salaries Paid:			\$538,917

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,149,828	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$36	\$52	\$34
Revenue Collected During FY 05:	\$1,802,438	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$2,544,459	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$56	\$167	\$129
Per Capita Expenditures:	\$79	\$154	\$123
Revenues over (under) Expenditures:	-\$742,021	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	61.26%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$1,558,682	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$49	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$316,298	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$1,208,100	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,233,057	\$9,030,667	\$5,752,644
Per Capita Debt:	\$38	\$316	\$211
General Obligation Debt over EAV:	0.18%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bradford Park District		
Unit Code:	087/020/12	County:	Stark
Fiscal Year End:	12/31/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,000		
Equalized Assessed Valuation:	\$4,677,484		
Population:	650		
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 05:	\$20,616	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$32	\$41	\$18
Revenue Collected During FY 05:	\$14,254	\$200,356	\$122,577
Expenditures During FY 05:	\$9,637	\$197,747	\$115,565
Per Capita Revenue:	\$22	\$52	\$35
Per Capita Expenditures:	\$15	\$53	\$34
Revenues over (under) Expenditures:	\$4,617	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	261.83%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$25,233	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$39	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bridgeview Park District		
Unit Code:	016/080/12	County:	COOK
Fiscal Year End:	12/31/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,665,926		
Equalized Assessed Valuation:	\$312,584,167		
Population:	14,000		
Employees:			
Full Time:	12		
Part Time:	20		
Salaries Paid:	\$313,601		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$270,160	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$19	\$41	\$18
Revenue Collected During FY 05:	\$644,338	\$200,356	\$122,577
Expenditures During FY 05:	\$684,703	\$197,747	\$115,565
Per Capita Revenue:	\$46	\$52	\$35
Per Capita Expenditures:	\$49	\$53	\$34
Revenues over (under) Expenditures:	-\$40,365	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	33.56%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$229,795	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$16	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$1,793,531	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$5,355,000	\$199,419	\$
Per Capita Debt:	\$383	\$43	\$
General Obligation Debt over EAV:	1.71%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$888,656	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$63	\$4	\$
Revenue Collected During FY 05:	\$213,951	\$21,321	\$
Expenditures During FY 05:	\$220,539	\$21,989	\$
Per Capita Revenue:	\$15	\$2	\$
Per Capita Expenditures:	\$16	\$2	\$
Operating Income (loss):	-\$6,588	-\$669	\$
Ratio of Retained Earnings to Expenditures:	467.06%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$1,030,041	\$36,799	\$
Per Capita Ending Retained Earnings:	\$74	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Broadview Park District		
Unit Code:	016/090/12	County:	COOK
Fiscal Year End:	4/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,767,199		
Equalized Assessed Valuation:	\$238,511,580		
Population:	8,750		
Employees:			
Full Time:			5
Part Time:			55
Salaries Paid:			\$403,128

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$106,048	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$12	\$41	\$18
Revenue Collected During FY 05:	\$833,708	\$200,356	\$122,577
Expenditures During FY 05:	\$852,158	\$197,747	\$115,565
Per Capita Revenue:	\$95	\$52	\$35
Per Capita Expenditures:	\$97	\$53	\$34
Revenues over (under) Expenditures:	-\$18,450	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	10.28%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$87,598	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$10	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$995,470	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$654,500	\$199,419	\$
Per Capita Debt:	\$75	\$43	\$
General Obligation Debt over EAV:	0.27%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Brookeridge Park District		
Unit Code:	022/025/12	County:	DUPAGE
Fiscal Year End:	5/31/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$23,860		
Equalized Assessed Valuation:	\$53,596,040		
Population:	1,031		
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 05:	\$25,602	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$25	\$41	\$18
Revenue Collected During FY 05:	\$21,197	\$200,356	\$122,577
Expenditures During FY 05:	\$20,818	\$197,747	\$115,565
Per Capita Revenue:	\$21	\$52	\$35
Per Capita Expenditures:	\$20	\$53	\$34
Revenues over (under) Expenditures:	\$379	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	124.80%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$25,981	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$25	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Buffalo Grove Park District**

Unit Code: **016/100/12** County: **COOK**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,061,900**

Equalized Assessed Valuation: **\$1,372,314,747**

Population: **43,100**

Employees:

Full Time:	43
Part Time:	630
Salaries Paid:	\$3,769,984

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 05:	\$2,043,025	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$47	\$52	\$34
Revenue Collected During FY 05:	\$8,650,562	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$7,681,324	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$201	\$167	\$129
Per Capita Expenditures:	\$178	\$154	\$123
Revenues over (under) Expenditures:	\$969,238	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	36.18%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$2,779,255	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$64	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,105,569	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$1,316,934	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$17,865,000	\$9,030,667	\$5,752,644
Per Capita Debt:	\$415	\$316	\$211
General Obligation Debt over EAV:	1.15%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$193,582	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$4	\$37	\$
Revenue Collected During FY 05:	\$3,599,417	\$709,117	\$
Expenditures During FY 05:	\$3,923,085	\$737,760	\$
Per Capita Revenue:	\$84	\$23	\$
Per Capita Expenditures:	\$91	\$23	\$
Operating Income (loss):	-\$323,668	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	-3.32%	75.21%	0.00%
Ending Retained Earnings for FY 05:	-\$130,086	\$1,563,231	\$
Per Capita Ending Retained Earnings:	-\$3	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Burbank Park District**

Unit Code: **016/730/12** County: **COOK**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,211,240**

Equalized Assessed Valuation: **\$414,492,770**

Population: **23,000**

Employees:

Full Time:	8
Part Time:	100
Salaries Paid:	\$643,575

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,724,941	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$75	\$52	\$34
Revenue Collected During FY 05:	\$1,339,600	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,440,219	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$58	\$167	\$129
Per Capita Expenditures:	\$63	\$154	\$123
Revenues over (under) Expenditures:	-\$100,619	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	96.01%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$1,382,808	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$60	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$3,793,888	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$2,170,000	\$9,030,667	\$5,752,644
Per Capita Debt:	\$94	\$316	\$211
General Obligation Debt over EAV:	0.52%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Burlington Twp Park District		
Unit Code:	045/030/12	County:	KANE
Fiscal Year End:	6/30/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$32,398		
Equalized Assessed Valuation:	\$54,315,295		
Population:	1,600		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$10,295		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$31,244	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$20	\$41	\$18
Revenue Collected During FY 05:	\$32,187	\$200,356	\$122,577
Expenditures During FY 05:	\$30,285	\$197,747	\$115,565
Per Capita Revenue:	\$20	\$52	\$35
Per Capita Expenditures:	\$19	\$53	\$34
Revenues over (under) Expenditures:	\$1,902	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	109.45%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$33,146	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$21	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Burr Ridge Park District		
Unit Code:	022/035/12	County:	DUPAGE
Fiscal Year End:	4/30/2005		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,867,020		
Equalized Assessed Valuation:	\$590,825,936		
Population:	7,300		
Employees:			
Full Time:	4		
Part Time:	76		
Salaries Paid:	\$547,047		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$714,552	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$98	\$52	\$34
Revenue Collected During FY 05:	\$1,395,965	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,306,591	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$191	\$167	\$129
Per Capita Expenditures:	\$179	\$154	\$123
Revenues over (under) Expenditures:	\$89,374	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	52.34%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$683,927	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$94	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$2,234,908	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$2,455,000	\$9,030,667	\$5,752,644
Per Capita Debt:	\$336	\$316	\$211
General Obligation Debt over EAV:	0.42%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bushnell Park District		
Unit Code:	062/015/12	County:	MCDONOUGH
Fiscal Year End:	4/30/2005		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$129,865		
Equalized Assessed Valuation:	\$17,066,491		
Population:	3,800		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$28,381		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$54,468	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$14	\$41	\$18
Revenue Collected During FY 05:	\$124,245	\$200,356	\$122,577
Expenditures During FY 05:	\$94,241	\$197,747	\$115,565
Per Capita Revenue:	\$33	\$52	\$35
Per Capita Expenditures:	\$25	\$53	\$34
Revenues over (under) Expenditures:	\$30,004	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	89.63%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$84,472	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$22	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$84,472	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Butterfield Park District		
Unit Code:	022/040/12	County:	DUPAGE
Fiscal Year End:	4/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,476,079		
Equalized Assessed Valuation:	\$233,131,683		
Population:	10,000		
Employees:			
Full Time:	5		
Part Time:	25		
Salaries Paid:	\$522,247		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	-\$2,504	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$	\$52	\$34
Revenue Collected During FY 05:	\$952,091	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$954,601	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$95	\$167	\$129
Per Capita Expenditures:	\$95	\$154	\$123
Revenues over (under) Expenditures:	-\$2,510	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	-1.73%	43.77%	30.79%
Ending Fund Balance for FY 05:	-\$16,474	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	-\$2	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$838,752	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$2,401,800	\$9,030,667	\$5,752,644
Per Capita Debt:	\$240	\$316	\$211
General Obligation Debt over EAV:	0.10%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Byron Park District		
Unit Code:	071/005/12	County:	OGLE
Fiscal Year End:	6/30/2005		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$965,145		
Equalized Assessed Valuation:	\$130,049,215		
Population:	8,000		
Employees:			
Full Time:	5		
Part Time:	40		
Salaries Paid:	\$376,966		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$444,635	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$56	\$41	\$18
Revenue Collected During FY 05:	\$702,372	\$200,356	\$122,577
Expenditures During FY 05:	\$715,180	\$197,747	\$115,565
Per Capita Revenue:	\$88	\$52	\$35
Per Capita Expenditures:	\$89	\$53	\$34
Revenues over (under) Expenditures:	-\$12,808	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	60.38%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$431,827	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$54	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$431,827	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$80,000	\$199,419	\$
Per Capita Debt:	\$10	\$43	\$
General Obligation Debt over EAV:	0.06%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Calumet Memorial Park District**

Unit Code: **016/110/12** County: **COOK**

Fiscal Year End: **3/31/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,596,528**

Equalized Assessed Valuation: **\$559,606,073**

Population: **42,000**

Employees:

Full Time: **20**

Part Time: **130**

Salaries Paid: **\$896,958**

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 05:	\$127,291	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$3	\$52	\$34
Revenue Collected During FY 05:	\$2,049,178	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,823,808	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$49	\$167	\$129
Per Capita Expenditures:	\$43	\$154	\$123
Revenues over (under) Expenditures:	\$225,370	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	19.34%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$352,661	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$8	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$1,832,157	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,260,000	\$9,030,667	\$5,752,644
Per Capita Debt:	\$30	\$316	\$211
General Obligation Debt over EAV:	0.23%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Canton Park District		
Unit Code:	029/010/12	County:	FULTON
Fiscal Year End:	6/30/2005		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,767,302		
Equalized Assessed Valuation:	\$108,024,583		
Population:	13,500		
Employees:			
Full Time:	9		
Part Time:	70		
Salaries Paid:	\$622,015		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,019,106	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$75	\$52	\$34
Revenue Collected During FY 05:	\$1,377,622	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,832,908	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$102	\$167	\$129
Per Capita Expenditures:	\$136	\$154	\$123
Revenues over (under) Expenditures:	-\$455,286	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	30.79%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$564,301	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$42	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$58,840	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$543,380	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$2,850,000	\$9,030,667	\$5,752,644
Per Capita Debt:	\$211	\$316	\$211
General Obligation Debt over EAV:	2.64%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Carbondale Park District		
Unit Code:	039/010/12	County:	JACKSON
Fiscal Year End:	6/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,373,215		
Equalized Assessed Valuation:	\$210,992,199		
Population:	25,000		
Employees:			
Full Time:	21		
Part Time:	92		
Salaries Paid:	\$928,821		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$403,524	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$16	\$52	\$34
Revenue Collected During FY 05:	\$2,006,532	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$2,525,161	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$80	\$167	\$129
Per Capita Expenditures:	\$101	\$154	\$123
Revenues over (under) Expenditures:	-\$518,629	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	30.36%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$766,592	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$31	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,212	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	-\$181,045	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$3,751,937	\$9,030,667	\$5,752,644
Per Capita Debt:	\$150	\$316	\$211
General Obligation Debt over EAV:	1.21%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Carlinville Park District		
Unit Code:	056/010/12	County:	MACOUPIN
Fiscal Year End:	4/30/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$533,500		
Equalized Assessed Valuation:	\$49,227,923		
Population:	5,000		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$67,369		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$40,110	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$8	\$41	\$18
Revenue Collected During FY 05:	\$207,167	\$200,356	\$122,577
Expenditures During FY 05:	\$223,707	\$197,747	\$115,565
Per Capita Revenue:	\$41	\$52	\$35
Per Capita Expenditures:	\$45	\$53	\$34
Revenues over (under) Expenditures:	-\$16,540	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	10.54%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$23,570	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$5	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$23,570	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$102,000	\$199,419	\$
Per Capita Debt:	\$20	\$43	\$
General Obligation Debt over EAV:	0.21%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Carol Stream Park District		
Unit Code:	022/050/12	County:	DUPAGE
Fiscal Year End:	4/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,128,193		
Equalized Assessed Valuation:	\$1,264,991,287		
Population:	47,250		
Employees:			
Full Time:	29		
Part Time:	95		
Salaries Paid:	\$2,589,609		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$7,295	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$	\$52	\$34
Revenue Collected During FY 05:	\$5,772,615	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$5,402,899	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$122	\$167	\$129
Per Capita Expenditures:	\$114	\$154	\$123
Revenues over (under) Expenditures:	\$369,716	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	5.21%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$281,727	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$6	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,308,164	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$4,920,161	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$19,682,269	\$9,030,667	\$5,752,644
Per Capita Debt:	\$417	\$316	\$211
General Obligation Debt over EAV:	1.53%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Carrier Mills Park District		
Unit Code:	082/005/12	County:	SALINE
Fiscal Year End:	5/31/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$38,852		
Equalized Assessed Valuation:	\$11,462,107		
Population:	2,268		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$2,225		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$65,256	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$29	\$41	\$18
Revenue Collected During FY 05:	\$35,479	\$200,356	\$122,577
Expenditures During FY 05:	\$36,568	\$197,747	\$115,565
Per Capita Revenue:	\$16	\$52	\$35
Per Capita Expenditures:	\$16	\$53	\$34
Revenues over (under) Expenditures:	-\$1,089	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	175.47%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$64,167	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$28	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Carthage Park District		
Unit Code:	034/010/12	County:	HANCOCK
Fiscal Year End:	4/30/2005		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$189,939		
Equalized Assessed Valuation:	\$23,223,797		
Population:	2,800		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$38,682		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$21,945	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$8	\$41	\$18
Revenue Collected During FY 05:	\$84,959	\$200,356	\$122,577
Expenditures During FY 05:	\$84,272	\$197,747	\$115,565
Per Capita Revenue:	\$30	\$52	\$35
Per Capita Expenditures:	\$30	\$53	\$34
Revenues over (under) Expenditures:	\$687	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	27.33%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$23,032	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$8	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$23,032	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$290,000	\$199,419	\$
Per Capita Debt:	\$104	\$43	\$
General Obligation Debt over EAV:	1.25%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$21,180,335	\$9,030,667	\$5,752,644
Per Capita Debt:	\$1,009	\$316	\$211
General Obligation Debt over EAV:	0.11%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$179,087	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	-\$9	\$37	\$
Revenue Collected During FY 05:	\$1,549,818	\$709,117	\$
Expenditures During FY 05:	\$1,499,555	\$737,760	\$
Per Capita Revenue:	\$74	\$23	\$
Per Capita Expenditures:	\$71	\$23	\$
Operating Income (loss):	\$50,263	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	-9.08%	75.21%	0.00%
Ending Retained Earnings for FY 05:	-\$136,107	\$1,563,231	\$
Per Capita Ending Retained Earnings:	-\$6	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$540,000	\$199,419	\$
Per Capita Debt:	\$159	\$43	\$
General Obligation Debt over EAV:	0.57%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Champaign Park District		
Unit Code:	010/010/12	County:	CHAMPAIGN
Fiscal Year End:	4/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,652,990		
Equalized Assessed Valuation:	\$1,031,948,826		
Population:	68,895		
Employees:			
Full Time:	69		
Part Time:	130		
Salaries Paid:	\$3,821,193		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$4,559,581	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$66	\$52	\$34
Revenue Collected During FY 05:	\$8,081,859	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$7,222,061	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$117	\$167	\$129
Per Capita Expenditures:	\$105	\$154	\$123
Revenues over (under) Expenditures:	\$859,798	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	84.00%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$6,066,271	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$88	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$924,554	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$5,661,218	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,155,053	\$9,030,667	\$5,752,644
Per Capita Debt:	\$17	\$316	\$211
General Obligation Debt over EAV:	0.10%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$225,121	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	-\$3	\$37	\$
Revenue Collected During FY 05:	\$178,316	\$709,117	\$
Expenditures During FY 05:	\$210,933	\$737,760	\$
Per Capita Revenue:	\$3	\$23	\$
Per Capita Expenditures:	\$3	\$23	\$
Operating Income (loss):	-\$32,617	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	388.65%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$819,794	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$12	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Channahon Park District		
Unit Code:	099/015/12	County:	WILL
Fiscal Year End:	12/31/2005		
Accounting Method:	Combination		
Appropriation or Budget:	\$8,436,483		
Equalized Assessed Valuation:	\$470,277,531		
Population:	14,500		
Employees:			
Full Time:	23		
Part Time:	281		
Salaries Paid:	\$1,723,028		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$145,753	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$10	\$52	\$34
Revenue Collected During FY 05:	\$1,697,744	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,879,431	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$117	\$167	\$129
Per Capita Expenditures:	\$130	\$154	\$123
Revenues over (under) Expenditures:	-\$181,687	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	8.62%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$162,066	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$11	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$108,201	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	-\$122,193	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$10,933,000	\$9,030,667	\$5,752,644
Per Capita Debt:	\$754	\$316	\$211
General Obligation Debt over EAV:	2.15%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$12,399	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$1	\$37	\$
Revenue Collected During FY 05:	\$1,773,091	\$709,117	\$
Expenditures During FY 05:	\$1,565,124	\$737,760	\$
Per Capita Revenue:	\$122	\$23	\$
Per Capita Expenditures:	\$108	\$23	\$
Operating Income (loss):	\$207,967	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	15.21%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$238,041	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$16	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Charleston Twp Park District		
Unit Code:	015/020/12	County:	COLES
Fiscal Year End:	3/31/2005		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$272,400		
Equalized Assessed Valuation:	\$179,790,587		
Population:	22,901		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$49,522		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$228,252	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$10	\$41	\$18
Revenue Collected During FY 05:	\$189,260	\$200,356	\$122,577
Expenditures During FY 05:	\$115,807	\$197,747	\$115,565
Per Capita Revenue:	\$8	\$52	\$35
Per Capita Expenditures:	\$5	\$53	\$34
Revenues over (under) Expenditures:	\$73,453	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	260.52%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$301,705	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$13	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,933	\$28,171	\$
Total Unrestricted Net Assets:	\$238,773	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Chenoa Park District		
Unit Code:	064/005/12	County:	MCLEAN
Fiscal Year End:	12/31/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$48,143		
Equalized Assessed Valuation:	\$24,998,435		
Population:	2,400		
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 05:	\$7,943	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$3	\$41	\$18
Revenue Collected During FY 05:	\$40,465	\$200,356	\$122,577
Expenditures During FY 05:	\$35,784	\$197,747	\$115,565
Per Capita Revenue:	\$17	\$52	\$35
Per Capita Expenditures:	\$15	\$53	\$34
Revenues over (under) Expenditures:	\$4,681	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	35.28%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$12,624	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$5	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$12,624	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Chestnut-Beason Park District		
Unit Code:	054/015/12	County:	LOGAN
Fiscal Year End:	5/31/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$24,350		
Equalized Assessed Valuation:	\$24,350		
Population:	650		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$7,394		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$17,684	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$27	\$41	\$18
Revenue Collected During FY 05:	\$27,923	\$200,356	\$122,577
Expenditures During FY 05:	\$18,165	\$197,747	\$115,565
Per Capita Revenue:	\$43	\$52	\$35
Per Capita Expenditures:	\$28	\$53	\$34
Revenues over (under) Expenditures:	\$9,758	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	151.07%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$27,442	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$42	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$13,629	\$199,419	\$
Per Capita Debt:	\$21	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Chili Twp Park District		
Unit Code:	034/015/12	County:	HANCOCK
Fiscal Year End:	6/30/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$34,219		
Equalized Assessed Valuation:	\$6,335,553		
Population:	650		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$10,178		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$32,833	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$51	\$41	\$18
Revenue Collected During FY 05:	\$36,990	\$200,356	\$122,577
Expenditures During FY 05:	\$51,508	\$197,747	\$115,565
Per Capita Revenue:	\$57	\$52	\$35
Per Capita Expenditures:	\$79	\$53	\$34
Revenues over (under) Expenditures:	-\$14,518	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	35.56%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$18,315	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$28	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$28,000	\$199,419	\$
Per Capita Debt:	\$43	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Chillicothe Park District		
Unit Code:	072/010/12	County:	PEORIA
Fiscal Year End:	5/31/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$379,158		
Equalized Assessed Valuation:	\$175,352,485		
Population:	5,960		
Employees:			
Full Time:	2		
Part Time:	33		
Salaries Paid:	\$78,792		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$102,126	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$17	\$52	\$34
Revenue Collected During FY 05:	\$1,966,721	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$285,358	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$330	\$167	\$129
Per Capita Expenditures:	\$48	\$154	\$123
Revenues over (under) Expenditures:	\$1,681,363	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	625.00%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$1,783,489	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$299	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$477,210	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,700,000	\$9,030,667	\$5,752,644
Per Capita Debt:	\$285	\$316	\$211
General Obligation Debt over EAV:	0.09%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Clarendon Hills Park District		
Unit Code:	022/060/12	County:	DUPAGE
Fiscal Year End:	4/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,357,477		
Equalized Assessed Valuation:	\$373,183,017		
Population:	8,047		
Employees:			
Full Time:	7		
Part Time:	100		
Salaries Paid:	\$539,778		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$316	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$	\$52	\$34
Revenue Collected During FY 05:	\$1,054,617	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,058,824	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$131	\$167	\$129
Per Capita Expenditures:	\$132	\$154	\$123
Revenues over (under) Expenditures:	-\$4,207	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	-1.12%	43.77%	30.79%
Ending Fund Balance for FY 05:	-\$11,890	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	-\$1	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$1,092,480	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,931,100	\$9,030,667	\$5,752,644
Per Capita Debt:	\$240	\$316	\$211
General Obligation Debt over EAV:	0.52%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Clark County Park District		
Unit Code:	012/020/12	County:	CLARK
Fiscal Year End:	3/31/2005		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$740,800		
Equalized Assessed Valuation:	\$122,019,016		
Population:	12,832		
Employees:			
Full Time:	5		
Part Time:	20		
Salaries Paid:	\$237,552		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$540,299	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$42	\$41	\$18
Revenue Collected During FY 05:	\$567,416	\$200,356	\$122,577
Expenditures During FY 05:	\$543,577	\$197,747	\$115,565
Per Capita Revenue:	\$44	\$52	\$35
Per Capita Expenditures:	\$42	\$53	\$34
Revenues over (under) Expenditures:	\$23,839	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	102.20%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$555,553	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$43	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$555,553	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Clyde Park District	
Unit Code:	016/160/12	County: COOK
Fiscal Year End:	12/31/2005	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,926,616	
Equalized Assessed Valuation:	\$523,738,694	
Population:	85,616	
Employees:		
Full Time:	12	
Part Time:	146	
Salaries Paid:	\$1,093,610	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,044,282	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$12	\$52	\$34
Revenue Collected During FY 05:	\$2,499,605	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$2,493,930	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$29	\$167	\$129
Per Capita Expenditures:	\$29	\$154	\$123
Revenues over (under) Expenditures:	\$5,675	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	42.10%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$1,049,957	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$12	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$129,204	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$1,104,485	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$2,753,715	\$9,030,667	\$5,752,644
Per Capita Debt:	\$32	\$316	\$211
General Obligation Debt over EAV:	0.33%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Collinsville Park District	
Unit Code:	057/005/12	County: MADISON
Fiscal Year End:	4/30/2005	
Accounting Method:	Combination	
Appropriation or Budget:	\$3,706,373	
Equalized Assessed Valuation:	\$457,226,573	
Population:	32,954	
Employees:		
Full Time:	7	
Part Time:	145	
Salaries Paid:	\$694,608	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	-\$149,080	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	-\$5	\$52	\$34
Revenue Collected During FY 05:	\$1,377,725	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,401,031	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$42	\$167	\$129
Per Capita Expenditures:	\$43	\$154	\$123
Revenues over (under) Expenditures:	-\$23,306	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	3.43%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$48,028	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$1	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$25,678	\$1,395	\$
Total Unreserved Funds:	\$22,350	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,401	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$22,350	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$11,060,000	\$9,030,667	\$5,752,644
Per Capita Debt:	\$336	\$316	\$211
General Obligation Debt over EAV:	0.18%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$37	\$
Revenue Collected During FY 05:	\$	\$709,117	\$
Expenditures During FY 05:	\$	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Coloma Park District		
Unit Code:	098/010/12	County:	WHITESIDE
Fiscal Year End:	4/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,106,000		
Equalized Assessed Valuation:	\$94,899,735		
Population:	9,800		
Employees:			
Full Time:	6		
Part Time:	32		
Salaries Paid:	\$277,291		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$682,947	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$70	\$41	\$18
Revenue Collected During FY 05:	\$543,241	\$200,356	\$122,577
Expenditures During FY 05:	\$564,463	\$197,747	\$115,565
Per Capita Revenue:	\$55	\$52	\$35
Per Capita Expenditures:	\$58	\$53	\$34
Revenues over (under) Expenditures:	-\$21,222	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	121.00%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$682,975	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$70	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$682,975	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$225,000	\$199,419	\$
Per Capita Debt:	\$23	\$43	\$
General Obligation Debt over EAV:	0.24%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Country Club Hills Park District		
Unit Code:	016/180/12	County:	COOK
Fiscal Year End:	4/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,048,260		
Equalized Assessed Valuation:	\$176,498,270		
Population:	16,335		
Employees:			
Full Time:			10
Part Time:			52
Salaries Paid:			\$358,242

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	-\$1,930,684	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	-\$118	\$52	\$34
Revenue Collected During FY 05:	\$1,066,474	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,196,094	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$65	\$167	\$129
Per Capita Expenditures:	\$73	\$154	\$123
Revenues over (under) Expenditures:	-\$129,620	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	-172.25%	43.77%	30.79%
Ending Fund Balance for FY 05:	-\$2,060,304	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	-\$126	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$2,798,247	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$5,462,155	\$9,030,667	\$5,752,644
Per Capita Debt:	\$334	\$316	\$211
General Obligation Debt over EAV:	3.09%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$418,924	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	-\$26	\$37	\$
Revenue Collected During FY 05:	\$6,366	\$709,117	\$
Expenditures During FY 05:	\$40,825	\$737,760	\$
Per Capita Revenue:	\$	\$23	\$
Per Capita Expenditures:	\$2	\$23	\$
Operating Income (loss):	-\$34,459	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	-1110.55%	75.21%	0.00%
Ending Retained Earnings for FY 05:	-\$453,383	\$1,563,231	\$
Per Capita Ending Retained Earnings:	-\$28	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Creston-Dement Park District		
Unit Code:	071/030/12	County:	OGLE
Fiscal Year End:	4/30/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$21,825		
Equalized Assessed Valuation:	\$15,226,000		
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 05:	\$20,370	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$25	\$41	\$18
Revenue Collected During FY 05:	\$18,268	\$200,356	\$122,577
Expenditures During FY 05:	\$21,824	\$197,747	\$115,565
Per Capita Revenue:	\$23	\$52	\$35
Per Capita Expenditures:	\$27	\$53	\$34
Revenues over (under) Expenditures:	-\$3,556	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	77.04%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$16,814	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$21	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Crete Park District		
Unit Code:	099/020/12	County:	WILL
Fiscal Year End:	4/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,507,900		
Equalized Assessed Valuation:	\$150,845,135		
Population:	7,712		
Employees:			
Full Time:	5		
Part Time:	69		
Salaries Paid:	\$345,552		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$116,094	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$15	\$41	\$18
Revenue Collected During FY 05:	\$708,623	\$200,356	\$122,577
Expenditures During FY 05:	\$731,243	\$197,747	\$115,565
Per Capita Revenue:	\$92	\$52	\$35
Per Capita Expenditures:	\$95	\$53	\$34
Revenues over (under) Expenditures:	-\$22,620	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	12.78%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$93,474	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$12	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$	\$23,589	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$28,171	\$
Total Unrestricted Net Assets:	\$131,557	\$121,862	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,087,500	\$199,419	\$
Per Capita Debt:	\$141	\$43	\$
General Obligation Debt over EAV:	0.28%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$4	\$
Revenue Collected During FY 05:	\$	\$21,321	\$
Expenditures During FY 05:	\$	\$21,989	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$669	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Crystal Lake Park District		
Unit Code:	063/010/12	County:	MCHENRY
Fiscal Year End:	4/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,577,255		
Equalized Assessed Valuation:	\$1,453,728,852		
Population:	55,000		
Employees:			
Full Time:	70		
Part Time:	530		
Salaries Paid:	\$4,219,352		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,601,688	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$29	\$52	\$34
Revenue Collected During FY 05:	\$7,440,338	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$6,746,224	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$135	\$167	\$129
Per Capita Expenditures:	\$123	\$154	\$123
Revenues over (under) Expenditures:	\$694,114	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	34.03%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$2,295,802	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$42	\$68	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,395	\$
Total Unreserved Funds:	\$	\$2,013	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$9,044,130	\$3,131,251	\$1,435,621



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$10,619,240	\$9,030,667	\$5,752,644
Per Capita Debt:	\$193	\$316	\$211
General Obligation Debt over EAV:	0.44%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$2,130,157	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$39	\$37	\$
Revenue Collected During FY 05:	\$1,621,617	\$709,117	\$
Expenditures During FY 05:	\$1,534,369	\$737,760	\$
Per Capita Revenue:	\$29	\$23	\$
Per Capita Expenditures:	\$28	\$23	\$
Operating Income (loss):	\$87,248	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	190.05%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$2,916,080	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$53	\$43	\$