



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:	Joliet Park District	
Unit Code:	099/040/12	County: WILL
Fiscal Year End:	4/30/2005	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$18,876,650	
Equalized Assessed Valuation:	\$1,340,490,812	
Population:	135,000	
Employees:		
Full Time:	62	
Part Time:	904	
Salaries Paid:	\$5,158,529	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	-\$113,130	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	-\$1	\$52	\$34
Revenue Collected During FY 05:	\$9,213,632	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$9,406,593	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$68	\$167	\$129
Per Capita Expenditures:	\$70	\$154	\$123
Revenues over (under) Expenditures:	-\$192,961	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	-2.71%	43.77%	30.79%
Ending Fund Balance for FY 05:	-\$254,693	\$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:	\$5,636,671	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$106,119	\$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:	\$4,741,500	\$9,030,667	\$5,752,644
Per Capita Debt:	\$35	\$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:	-\$713,988	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	-\$5	\$37	\$
Revenue Collected During FY 05:	\$661,908	\$709,117	\$
Expenditures During FY 05:	\$1,127,645	\$737,760	\$
Per Capita Revenue:	\$5	\$23	\$
Per Capita Expenditures:	\$8	\$23	\$
Operating Income (loss):	-\$465,737	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	728.31%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$8,212,697	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$61	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Justice Park District		
Unit Code:	016/375/12	County:	Cook
Fiscal Year End:	12/31/2005		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,274,995		
Equalized Assessed Valuation:	\$110,216,408		
Population:	12,649		
Employees:			
Full Time:	2		
Part Time:	36		
Salaries Paid:	\$197,784		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	-\$3,478	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$	\$41	\$18
Revenue Collected During FY 05:	\$267,551	\$200,356	\$122,577
Expenditures During FY 05:	\$265,705	\$197,747	\$115,565
Per Capita Revenue:	\$21	\$52	\$35
Per Capita Expenditures:	\$21	\$53	\$34
Revenues over (under) Expenditures:	\$1,846	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	2.43%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$6,458	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$1	\$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:	\$388,806	\$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:	\$718,552	\$199,419	\$
Per Capita Debt:	\$57	\$43	\$
General Obligation Debt over EAV:	0.31%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$15,786	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	-\$1	\$4	\$
Revenue Collected During FY 05:	\$148,666	\$21,321	\$
Expenditures During FY 05:	\$228,193	\$21,989	\$
Per Capita Revenue:	\$12	\$2	\$
Per Capita Expenditures:	\$18	\$2	\$
Operating Income (loss):	-\$79,527	-\$669	\$
Ratio of Retained Earnings to Expenditures:	-45.31%	4.79%	0.00%
Ending Retained Earnings for FY 05:	-\$103,403	\$36,799	\$
Per Capita Ending Retained Earnings:	-\$8	\$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:	Kankakee Valley Park District		
Unit Code:	046/010/12	County:	KANKAKEE
Fiscal Year End:	5/31/2005		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,116,173		
Equalized Assessed Valuation:	\$307,732,026		
Population:	25,000		
Employees:			
Full Time:	16		
Part Time:	90		
Salaries Paid:	\$1,121,447		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$485,238	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$19	\$52	\$34
Revenue Collected During FY 05:	\$1,682,432	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,748,732	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$67	\$167	\$129
Per Capita Expenditures:	\$70	\$154	\$123
Revenues over (under) Expenditures:	-\$66,300	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	28.82%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$503,937	\$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:	\$1,452,288	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	-\$533,078	\$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:	\$2,169,304	\$9,030,667	\$5,752,644
Per Capita Debt:	\$87	\$316	\$211
General Obligation Debt over EAV:	0.19%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$12,824,859	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$513	\$37	\$
Revenue Collected During FY 05:	\$1,435,871	\$709,117	\$
Expenditures During FY 05:	\$930,635	\$737,760	\$
Per Capita Revenue:	\$57	\$23	\$
Per Capita Expenditures:	\$37	\$23	\$
Operating Income (loss):	\$505,236	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	1432.37%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$13,330,095	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$533	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kenilworth Park District		
Unit Code:	016/380/12	County:	COOK
Fiscal Year End:	5/31/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$441,665		
Equalized Assessed Valuation:	\$256,846,026		
Population:	2,494		
Employees:			
Full Time:			3
Part Time:			78
Salaries Paid:			\$228,349

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$258,677	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$104	\$41	\$18
Revenue Collected During FY 05:	\$468,090	\$200,356	\$122,577
Expenditures During FY 05:	\$450,218	\$197,747	\$115,565
Per Capita Revenue:	\$188	\$52	\$35
Per Capita Expenditures:	\$181	\$53	\$34
Revenues over (under) Expenditures:	\$17,872	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	61.43%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$276,549	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$111	\$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:	\$424,719	\$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:	Kingsbury Park District		
Unit Code:	003/010/12	County:	BOND
Fiscal Year End:	12/31/2005		
Accounting Method:	Combination		
Appropriation or Budget:	\$1,468,890		
Equalized Assessed Valuation:	\$65,257,423		
Population:	9,700		
Employees:			
Full Time:	3		
Part Time:	57		
Salaries Paid:	\$125,306		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$522,357	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$54	\$41	\$18
Revenue Collected During FY 05:	\$358,475	\$200,356	\$122,577
Expenditures During FY 05:	\$342,848	\$197,747	\$115,565
Per Capita Revenue:	\$37	\$52	\$35
Per Capita Expenditures:	\$35	\$53	\$34
Revenues over (under) Expenditures:	\$15,627	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	156.92%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$537,983	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$55	\$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:	\$793,107	\$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:	\$299,000	\$199,419	\$
Per Capita Debt:	\$31	\$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 Less Than 850,000

Local Government Profile

Unit Name:	Kingston Park District		
Unit Code:	019/040/12	County:	DEKALB
Fiscal Year End:	3/31/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$84,050		
Equalized Assessed Valuation:	\$57,627,402		
Population:	2,577		
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:	-\$6,778	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	-\$3	\$41	\$18
Revenue Collected During FY 05:	\$31,655	\$200,356	\$122,577
Expenditures During FY 05:	\$21,962	\$197,747	\$115,565
Per Capita Revenue:	\$12	\$52	\$35
Per Capita Expenditures:	\$9	\$53	\$34
Revenues over (under) Expenditures:	\$9,693	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	13.27%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$2,915	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$1	\$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:	\$5,000	\$199,419	\$
Per Capita Debt:	\$2	\$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:	Kirkwood Park District		
Unit Code:	094/005/12	County:	WARREN
Fiscal Year End:	6/30/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$56,000		
Equalized Assessed Valuation:	\$9,947,320		
Population:	1,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$37,518	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$38	\$41	\$18
Revenue Collected During FY 05:	\$16,736	\$200,356	\$122,577
Expenditures During FY 05:	\$11,241	\$197,747	\$115,565
Per Capita Revenue:	\$17	\$52	\$35
Per Capita Expenditures:	\$11	\$53	\$34
Revenues over (under) Expenditures:	\$5,495	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	382.64%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$43,013	\$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:	\$43,013	\$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: **La Grange Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,244,188**

Equalized Assessed Valuation: **\$432,953,314**

Population: **16,539**

Employees:

Full Time:	11
Part Time:	67
Salaries Paid:	\$586,191

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:	\$1,147,342	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$69	\$52	\$34
Revenue Collected During FY 05:	\$1,651,874	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,446,341	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$100	\$167	\$129
Per Capita Expenditures:	\$87	\$154	\$123
Revenues over (under) Expenditures:	\$205,533	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	93.54%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$1,352,875	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$82	\$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:	\$3,521,981	\$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:	\$978,000	\$9,030,667	\$5,752,644
Per Capita Debt:	\$59	\$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: **La Grange Park Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,154,800**

Equalized Assessed Valuation: **\$272,953,429**

Population: **13,500**

Employees:

Full Time:	6
Part Time:	30
Salaries Paid:	\$392,325

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$683,794	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$51	\$52	\$34
Revenue Collected During FY 05:	\$958,593	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$899,846	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$71	\$167	\$129
Per Capita Expenditures:	\$67	\$154	\$123
Revenues over (under) Expenditures:	\$58,747	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	82.52%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$742,541	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$55	\$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:	\$1,684,516	\$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:	\$241,000	\$9,030,667	\$5,752,644
Per Capita Debt:	\$18	\$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 Less Than 850,000

Local Government Profile

Unit Name:	La Harpe Park District		
Unit Code:	034/040/12	County:	HANCOCK
Fiscal Year End:	12/31/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$98,500		
Equalized Assessed Valuation:	\$7,149,370		
Population:	1,300		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$28,034		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$686,640	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$528	\$41	\$18
Revenue Collected During FY 05:	\$93,946	\$200,356	\$122,577
Expenditures During FY 05:	\$130,315	\$197,747	\$115,565
Per Capita Revenue:	\$72	\$52	\$35
Per Capita Expenditures:	\$100	\$53	\$34
Revenues over (under) Expenditures:	-\$36,369	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	499.00%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$650,271	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$500	\$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:	Lafayette Park District		
Unit Code:	087/010/12	County:	STARK
Fiscal Year End:	5/31/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$78,500		
Equalized Assessed Valuation:	\$8,218,795		
Population:	700		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$14,782	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$21	\$41	\$18
Revenue Collected During FY 05:	\$20,971	\$200,356	\$122,577
Expenditures During FY 05:	\$26,855	\$197,747	\$115,565
Per Capita Revenue:	\$30	\$52	\$35
Per Capita Expenditures:	\$38	\$53	\$34
Revenues over (under) Expenditures:	-\$5,884	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	33.13%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$8,898	\$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:	\$	\$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:	Lake Bluff Park District		
Unit Code:	049/080/12	County:	LAKE
Fiscal Year End:	12/31/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,473,600		
Equalized Assessed Valuation:	\$543,940,853		
Population:	18,000		
Employees:			
Full Time:	55		
Part Time:	290		
Salaries Paid:	\$1,927,107		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$365,844	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$20	\$52	\$34
Revenue Collected During FY 05:	\$2,685,562	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$2,588,070	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$149	\$167	\$129
Per Capita Expenditures:	\$144	\$154	\$123
Revenues over (under) Expenditures:	\$97,492	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	17.46%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$451,863	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$25	\$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:	\$59,028	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$1,145,125	\$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:	\$5,578,809	\$9,030,667	\$5,752,644
Per Capita Debt:	\$310	\$316	\$211
General Obligation Debt over EAV:	0.32%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$319,965	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$18	\$37	\$
Revenue Collected During FY 05:	\$1,547,725	\$709,117	\$
Expenditures During FY 05:	\$1,620,411	\$737,760	\$
Per Capita Revenue:	\$86	\$23	\$
Per Capita Expenditures:	\$90	\$23	\$
Operating Income (loss):	-\$72,686	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	17.18%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$278,430	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$15	\$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: **Lan Oak Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,807,992**

Equalized Assessed Valuation: **\$390,320,342**

Population: **27,574**

Employees:

Full Time:	14
Part Time:	90
Salaries Paid:	\$689,698

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$755,901	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$27	\$52	\$34
Revenue Collected During FY 05:	\$1,115,219	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,137,101	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$40	\$167	\$129
Per Capita Expenditures:	\$41	\$154	\$123
Revenues over (under) Expenditures:	-\$21,882	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	64.55%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$734,019	\$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:	\$2,344,157	\$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:	\$3,545,946	\$9,030,667	\$5,752,644
Per Capita Debt:	\$129	\$316	\$211
General Obligation Debt over EAV:	0.89%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$395,569	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$14	\$37	\$
Revenue Collected During FY 05:	\$411,851	\$709,117	\$
Expenditures During FY 05:	\$1,239,608	\$737,760	\$
Per Capita Revenue:	\$15	\$23	\$
Per Capita Expenditures:	\$45	\$23	\$
Operating Income (loss):	-\$827,757	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	15.53%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$192,463	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$7	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lanterman Park District		
Unit Code:	051/010/12	County:	LAWRENCE
Fiscal Year End:	3/31/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,409		
Equalized Assessed Valuation:	\$2,000,000		
Population:	2,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$15,453	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$8	\$41	\$18
Revenue Collected During FY 05:	\$27,035	\$200,356	\$122,577
Expenditures During FY 05:	\$14,121	\$197,747	\$115,565
Per Capita Revenue:	\$14	\$52	\$35
Per Capita Expenditures:	\$7	\$53	\$34
Revenues over (under) Expenditures:	\$12,914	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	200.89%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$28,367	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$14	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$28,369	\$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:	Lawrence Park District		
Unit Code:	051/020/12	County:	LAWRENCE
Fiscal Year End:	6/30/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$108,775		
Equalized Assessed Valuation:	\$40,134,276		
Population:	7,041		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$5,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$11,217	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$2	\$41	\$18
Revenue Collected During FY 05:	\$99,865	\$200,356	\$122,577
Expenditures During FY 05:	\$95,052	\$197,747	\$115,565
Per Capita Revenue:	\$14	\$52	\$35
Per Capita Expenditures:	\$13	\$53	\$34
Revenues over (under) Expenditures:	\$4,813	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	16.86%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$16,030	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$2	\$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:	Le Roy Park District		
Unit Code:	064/010/12	County:	MCLEAN
Fiscal Year End:	4/30/2005		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$159,750		
Equalized Assessed Valuation:	\$71,405,400		
Population:	5,000		
Employees:			
Full Time:			
Part Time:	22		
Salaries Paid:	\$42,404		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$36,602	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$7	\$41	\$18
Revenue Collected During FY 05:	\$115,990	\$200,356	\$122,577
Expenditures During FY 05:	\$135,491	\$197,747	\$115,565
Per Capita Revenue:	\$23	\$52	\$35
Per Capita Expenditures:	\$27	\$53	\$34
Revenues over (under) Expenditures:	-\$19,501	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	40.27%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$54,566	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$11	\$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:	\$54,567	\$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:	Lemont Park District	
Unit Code:	016/405/12	County: COOK
Fiscal Year End:	4/30/2005	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$5,260,946	
Equalized Assessed Valuation:	\$648,944,990	
Population:	19,953	
Employees:		
Full Time:	16	
Part Time:	50	
Salaries Paid:	\$1,154,645	

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:	\$1,366,672	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$68	\$52	\$34
Revenue Collected During FY 05:	\$2,436,332	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$2,460,552	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$122	\$167	\$129
Per Capita Expenditures:	\$123	\$154	\$123
Revenues over (under) Expenditures:	-\$24,220	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	54.56%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$1,342,452	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$67	\$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:	\$3,086,793	\$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:	\$760,000	\$9,030,667	\$5,752,644
Per Capita Debt:	\$38	\$316	\$211
General Obligation Debt over EAV:	0.03%	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:	Lena Park District		
Unit Code:	089/020/12	County:	STEPHENSON
Fiscal Year End:	4/30/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,136,900		
Equalized Assessed Valuation:	\$58,446,156		
Population:	4,778		
Employees:			
Full Time:			
Part Time:	104		
Salaries Paid:	\$131,568		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	-\$149,541	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	-\$31	\$41	\$18
Revenue Collected During FY 05:	\$273,745	\$200,356	\$122,577
Expenditures During FY 05:	\$244,328	\$197,747	\$115,565
Per Capita Revenue:	\$57	\$52	\$35
Per Capita Expenditures:	\$51	\$53	\$34
Revenues over (under) Expenditures:	\$29,417	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	-48.61%	105.28%	59.88%
Ending Fund Balance for FY 05:	-\$118,777	\$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:	-\$118,777	\$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:	\$1,278,170	\$199,419	\$
Per Capita Debt:	\$268	\$43	\$
General Obligation Debt over EAV:	0.55%	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:	Lewistown Park District		
Unit Code:	029/030/12	County:	FULTON
Fiscal Year End:	5/31/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$174,260		
Equalized Assessed Valuation:	\$21,093,315		
Population:	3,234		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$12,340		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$39,448	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$12	\$41	\$18
Revenue Collected During FY 05:	\$67,225	\$200,356	\$122,577
Expenditures During FY 05:	\$67,511	\$197,747	\$115,565
Per Capita Revenue:	\$21	\$52	\$35
Per Capita Expenditures:	\$21	\$53	\$34
Revenues over (under) Expenditures:	-\$286	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	58.01%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$39,162	\$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:	\$	\$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:	\$10,000	\$199,419	\$
Per Capita Debt:	\$3	\$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:	Lexington Park District		
Unit Code:	064/020/12	County:	MCLEAN
Fiscal Year End:	3/31/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$92,969		
Equalized Assessed Valuation:	\$52,702,986		
Population:	2,989		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$38,847		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$50,725	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$17	\$41	\$18
Revenue Collected During FY 05:	\$304,468	\$200,356	\$122,577
Expenditures During FY 05:	\$315,173	\$197,747	\$115,565
Per Capita Revenue:	\$102	\$52	\$35
Per Capita Expenditures:	\$105	\$53	\$34
Revenues over (under) Expenditures:	-\$10,705	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	12.70%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$40,020	\$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:	\$40,020	\$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:	\$	\$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:	Lincoln Park District		
Unit Code:	054/020/12	County:	LOGAN
Fiscal Year End:	12/31/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$976,632		
Equalized Assessed Valuation:	\$136,963,008		
Population:	15,100		
Employees:			
Full Time:	7		
Part Time:	15		
Salaries Paid:	\$367,726		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$145,315	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$10	\$41	\$18
Revenue Collected During FY 05:	\$750,795	\$200,356	\$122,577
Expenditures During FY 05:	\$751,582	\$197,747	\$115,565
Per Capita Revenue:	\$50	\$52	\$35
Per Capita Expenditures:	\$50	\$53	\$34
Revenues over (under) Expenditures:	-\$787	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	19.23%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$144,528	\$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:	\$37,743	\$28,171	\$
Total Unrestricted Net Assets:	\$685,190	\$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:	\$2,307,449	\$199,419	\$
Per Capita Debt:	\$153	\$43	\$
General Obligation Debt over EAV:	1.68%	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:	Lindenhurst Park District		
Unit Code:	049/085/12	County:	LAKE
Fiscal Year End:	4/30/2005		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,963,396		
Equalized Assessed Valuation:	\$312,132,939		
Population:	14,000		
Employees:			
Full Time:			7
Part Time:			7
Salaries Paid:			\$769,011

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	-\$20,424	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	-\$1	\$52	\$34
Revenue Collected During FY 05:	\$1,539,489	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$1,465,031	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$110	\$167	\$129
Per Capita Expenditures:	\$105	\$154	\$123
Revenues over (under) Expenditures:	\$74,458	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	10.59%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$155,210	\$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:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$154,131	\$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:	\$2,092,641	\$9,030,667	\$5,752,644
Per Capita Debt:	\$149	\$316	\$211
General Obligation Debt over EAV:	0.66%	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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$12,721,603	\$9,030,667	\$5,752,644
Per Capita Debt:	\$386	\$316	\$211
General Obligation Debt over EAV:	0.93%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$5,504,064	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$167	\$37	\$
Revenue Collected During FY 05:	\$1,449,038	\$709,117	\$
Expenditures During FY 05:	\$1,878,064	\$737,760	\$
Per Capita Revenue:	\$44	\$23	\$
Per Capita Expenditures:	\$57	\$23	\$
Operating Income (loss):	-\$429,026	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	132.02%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$2,479,353	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$75	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Litchfield Park District		
Unit Code:	068/010/12	County:	MONTGOME
Fiscal Year End:	4/30/2005		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$334,995		
Equalized Assessed Valuation:	\$62,709,332		
Population:	6,815		
Employees:			
Full Time:	3		
Part Time:	11		
Salaries Paid:	\$113,309		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$86,271	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$13	\$41	\$18
Revenue Collected During FY 05:	\$250,542	\$200,356	\$122,577
Expenditures During FY 05:	\$277,116	\$197,747	\$115,565
Per Capita Revenue:	\$37	\$52	\$35
Per Capita Expenditures:	\$41	\$53	\$34
Revenues over (under) Expenditures:	-\$26,574	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	21.54%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$59,697	\$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:	\$7,757	\$28,171	\$
Total Unrestricted Net Assets:	\$226,275	\$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:	\$269,000	\$199,419	\$
Per Capita Debt:	\$39	\$43	\$
General Obligation Debt over EAV:	0.43%	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:	Lockport Park District		
Unit Code:	099/050/12	County:	WILL
Fiscal Year End:	12/31/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,375,963		
Equalized Assessed Valuation:	\$1,367,188,469		
Population:	61,000		
Employees:			
Full Time:	31		
Part Time:	343		
Salaries Paid:	\$2,875,770		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$394,088	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$6	\$52	\$34
Revenue Collected During FY 05:	\$4,986,517	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$4,189,370	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$82	\$167	\$129
Per Capita Expenditures:	\$69	\$154	\$123
Revenues over (under) Expenditures:	\$797,147	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	20.08%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$841,235	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$14	\$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:	\$5,413,240	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$6,032,178	\$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:	\$13,594,458	\$9,030,667	\$5,752,644
Per Capita Debt:	\$223	\$316	\$211
General Obligation Debt over EAV:	0.99%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$5,844,224	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$96	\$37	\$
Revenue Collected During FY 05:	\$2,829,850	\$709,117	\$
Expenditures During FY 05:	\$2,966,642	\$737,760	\$
Per Capita Revenue:	\$46	\$23	\$
Per Capita Expenditures:	\$49	\$23	\$
Operating Income (loss):	-\$136,792	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	267.21%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$7,927,224	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$130	\$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: **Lombard Park District**

Unit Code: **022/140/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,233,756**

Equalized Assessed Valuation: **\$1,163,936,351**

Population: **42,322**

Employees:

Full Time:	33
Part Time:	15
Salaries Paid:	\$1,122,990

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:	\$798,044	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$19	\$52	\$34
Revenue Collected During FY 05:	\$4,568,473	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$4,492,434	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$108	\$167	\$129
Per Capita Expenditures:	\$106	\$154	\$123
Revenues over (under) Expenditures:	\$76,039	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	18.20%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$817,536	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$19	\$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:	\$1,092,367	\$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:	\$6,587,287	\$9,030,667	\$5,752,644
Per Capita Debt:	\$156	\$316	\$211
General Obligation Debt over EAV:	0.45%	0.69%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$687,520	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	\$16	\$37	\$
Revenue Collected During FY 05:	\$501,602	\$709,117	\$
Expenditures During FY 05:	\$571,831	\$737,760	\$
Per Capita Revenue:	\$12	\$23	\$
Per Capita Expenditures:	\$14	\$23	\$
Operating Income (loss):	-\$70,229	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	107.95%	75.21%	0.00%
Ending Retained Earnings for FY 05:	\$617,292	\$1,563,231	\$
Per Capita Ending Retained Earnings:	\$15	\$43	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Long Grove Park District		
Unit Code:	049/087/12	County:	Lake
Fiscal Year End:	8/31/2005		
Accounting Method:	Cash		
Appropriation or Budget:	\$329,500		
Equalized Assessed Valuation:	\$521,914,771		
Population:	7,600		
Employees:			
Full Time:		2	
Part Time:		4	
Salaries Paid:		\$36,736	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$889,006	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$117	\$41	\$18
Revenue Collected During FY 05:	\$216,229	\$200,356	\$122,577
Expenditures During FY 05:	\$208,161	\$197,747	\$115,565
Per Capita Revenue:	\$28	\$52	\$35
Per Capita Expenditures:	\$27	\$53	\$34
Revenues over (under) Expenditures:	\$8,068	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	430.95%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$897,074	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$118	\$41	\$18

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$400,817	\$9,230	\$
Total Unreserved Funds:	\$496,258	\$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	\$