



# 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: **Palatine Park District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$19,198,675**

Equalized Assessed Valuation: **\$2,121,062,749**

Population: **80,000**

Employees:

Full Time:	75
Part Time:	975
Salaries Paid:	\$6,333,066

#### Blended Component Units

Blended Component Units
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$9,986,863</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$125</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$13,760,482</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$12,761,317</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$172</b>	\$167	\$129
Per Capita Expenditures:	<b>\$160</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$999,165</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>90.09%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$11,496,535</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$144</b>	\$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:	<b>\$12,008,372</b>	\$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:	<b>\$7,405,000</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$93</b>	\$316	\$211
General Obligation Debt over EAV:	<b>0.35%</b>	0.69%	0.39%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$2,744,500</b>	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	<b>\$34</b>	\$37	\$
Revenue Collected During FY 05:	<b>\$2,059,675</b>	\$709,117	\$
Expenditures During FY 05:	<b>\$1,785,431</b>	\$737,760	\$
Per Capita Revenue:	<b>\$26</b>	\$23	\$
Per Capita Expenditures:	<b>\$22</b>	\$23	\$
Operating Income (loss):	<b>\$274,244</b>	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	<b>164.37%</b>	75.21%	0.00%
Ending Retained Earnings for FY 05:	<b>\$2,934,744</b>	\$1,563,231	\$
Per Capita Ending Retained Earnings:	<b>\$37</b>	\$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: **Park Ridge Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,231,913**

Equalized Assessed Valuation: **\$1,399,363,150**

Population: **37,775**

Employees:

Full Time:	47
Part Time:	650
Salaries Paid:	\$4,030,470

#### Blended Component Units

Blended Component Units
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$5,420,952</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$144</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$10,244,934</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$10,747,913</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$271</b>	\$167	\$129
Per Capita Expenditures:	<b>\$285</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>-\$502,979</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>51.29%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$5,512,973</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$146</b>	\$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:	<b>\$1,229,869</b>	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$4,850,672</b>	\$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:	<b>\$3,540,000</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$94</b>	\$316	\$211
General Obligation Debt over EAV:	<b>0.25%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Paxton Park District		
<b>Unit Code:</b>	027/010/12	<b>County:</b>	FORD
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$393,831		
<b>Equalized Assessed Valuation:</b>	\$40,363,546		
<b>Population:</b>	4,525		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$77,577		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$677</b>	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$	\$41	\$18
Revenue Collected During FY 05:	<b>\$233,354</b>	\$200,356	\$122,577
Expenditures During FY 05:	<b>\$222,699</b>	\$197,747	\$115,565
Per Capita Revenue:	<b>\$52</b>	\$52	\$35
Per Capita Expenditures:	<b>\$49</b>	\$53	\$34
Revenues over (under) Expenditures:	<b>\$10,655</b>	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	<b>5.09%</b>	105.28%	59.88%
Ending Fund Balance for FY 05:	<b>\$11,332</b>	\$121,175	\$57,596
Per Capita Ending Fund Balance:	<b>\$3</b>	\$41	\$18

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$19,339</b>	\$9,230	\$
Total Unreserved Funds:	<b>-\$8,007</b>	\$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:	<b>\$50,000</b>	\$199,419	\$
Per Capita Debt:	<b>\$11</b>	\$43	\$
General Obligation Debt over EAV:	<b>0.12%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Pearl City Park District		
<b>Unit Code:</b>	089/030/12	<b>County:</b>	STEPHENSON
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$83,860		
<b>Equalized Assessed Valuation:</b>	\$33,730,536		
<b>Population:</b>	3,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$28,548		

**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:	\$74,416	\$200,356	\$122,577
Expenditures During FY 05:	\$	\$197,747	\$115,565
Per Capita Revenue:	\$21	\$52	\$35
Per Capita Expenditures:	\$	\$53	\$34
Revenues over (under) Expenditures:	\$74,416	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	0.00%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$74,416	\$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:	<b>\$86,620</b>	\$199,419	\$
Per Capita Debt:	<b>\$25</b>	\$43	\$
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Pekin Park District		
<b>Unit Code:</b>	090/040/12	<b>County:</b>	TAZEWELL
<b>Fiscal Year End:</b>	6/30/2005		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,066,090		
<b>Equalized Assessed Valuation:</b>	\$400,394,766		
<b>Population:</b>	34,000		
<b>Employees:</b>			
<b>Full Time:</b>			39
<b>Part Time:</b>			328
<b>Salaries Paid:</b>			\$2,028,471

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$722,625</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$21</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$3,027,381</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$3,016,879</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$89</b>	\$167	\$129
Per Capita Expenditures:	<b>\$89</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$10,502</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>29.36%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$885,735</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$26</b>	\$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:	<b>\$495,380</b>	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$565,097</b>	\$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:	<b>\$2,712,580</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$80</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.68%</b>	<b>0.69%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$2,458,828</b>	<b>\$1,340,542</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$72</b>	<b>\$37</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$1,985,866</b>	<b>\$709,117</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$1,761,766</b>	<b>\$737,760</b>	<b>\$</b>
Per Capita Revenue:	<b>\$58</b>	<b>\$23</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$52</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$224,100</b>	<b>-\$28,643</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>140.21%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$2,470,108</b>	<b>\$1,563,231</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$73</b>	<b>\$43</b>	<b>\$</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Peotone Park District		
<b>Unit Code:</b>	099/080/12	<b>County:</b>	WILL
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$186,644		
<b>Equalized Assessed Valuation:</b>	\$68,283,688		
<b>Population:</b>	3,850		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$42,895		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$18,204	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$5	\$41	\$18
Revenue Collected During FY 05:	\$150,727	\$200,356	\$122,577
Expenditures During FY 05:	\$143,290	\$197,747	\$115,565
Per Capita Revenue:	\$39	\$52	\$35
Per Capita Expenditures:	\$37	\$53	\$34
Revenues over (under) Expenditures:	\$7,437	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	17.89%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$25,641	\$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:	\$16,633	\$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:	<b>\$91,400</b>	\$199,419	\$
Per Capita Debt:	<b>\$24</b>	\$43	\$
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Phoenix Park District		
<b>Unit Code:</b>	016/590/12	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$32,891		
<b>Equalized Assessed Valuation:</b>	\$7,373,453		
<b>Population:</b>	2,900		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$4,296	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$1	\$41	\$18
Revenue Collected During FY 05:	\$23,984	\$200,356	\$122,577
Expenditures During FY 05:	\$24,473	\$197,747	\$115,565
Per Capita Revenue:	\$8	\$52	\$35
Per Capita Expenditures:	\$8	\$53	\$34
Revenues over (under) Expenditures:	-\$489	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	15.56%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$3,807	\$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:	\$380,726	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Plainfield Park District	
<b>Unit Code:</b>	099/085/12	<b>County:</b> WILL
<b>Fiscal Year End:</b>	6/30/2005	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$8,074,808	
<b>Equalized Assessed Valuation:</b>	\$1,744,456,651	
<b>Population:</b>	87,567	
<b>Employees:</b>		
<b>Full Time:</b>		20
<b>Part Time:</b>		249
<b>Salaries Paid:</b>		\$1,569,257

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$1,876,594</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$21</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$4,581,641</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$3,528,736</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$52</b>	\$167	\$129
Per Capita Expenditures:	<b>\$40</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$1,052,905</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>83.02%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$2,929,499</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$33</b>	\$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:	<b>\$5,978,422</b>	\$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:	<b>\$8,015,000</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$92</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.46%</b>	<b>0.69%</b>	<b>0.39%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$276,279</b>	<b>\$1,340,542</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$3</b>	<b>\$37</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$190,349</b>	<b>\$709,117</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$241,620</b>	<b>\$737,760</b>	<b>\$</b>
Per Capita Revenue:	<b>\$2</b>	<b>\$23</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$3</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$51,271</b>	<b>-\$28,643</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>93.12%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$225,008</b>	<b>\$1,563,231</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$3</b>	<b>\$43</b>	<b>\$</b>



# 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: **Pleasant Dale Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,525,595**

Equalized Assessed Valuation: **\$436,206,184**

Population: **11,500**

Employees:

Full Time:	19
Part Time:	122
Salaries Paid:	\$1,188,620

#### Blended Component Units

Blended Component Units
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$1,539,542</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$134</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$1,481,453</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$1,303,848</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$129</b>	\$167	\$129
Per Capita Expenditures:	<b>\$113</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$177,605</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>131.70%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$1,717,145</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$149</b>	\$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:	<b>\$5,278,426</b>	\$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:	<b>\$7,261,656</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$631</b>	\$316	\$211
General Obligation Debt over EAV:	<b>0.06%</b>	0.69%	0.39%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$822,350</b>	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$72</b>	\$37	\$
Revenue Collected During FY 05:	<b>\$455,715</b>	\$709,117	\$
Expenditures During FY 05:	<b>\$699,494</b>	\$737,760	\$
Per Capita Revenue:	<b>\$40</b>	\$23	\$
Per Capita Expenditures:	<b>\$61</b>	\$23	\$
Operating Income (loss):	<b>-\$243,779</b>	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	<b>-152.41%</b>	75.21%	0.00%
Ending Retained Earnings for FY 05:	<b>-\$1,066,129</b>	\$1,563,231	\$
Per Capita Ending Retained Earnings:	<b>-\$93</b>	\$43	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pleasant Hill Park District		
<b>Unit Code:</b>	075/020/12	<b>County:</b>	PIKE
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$52,639		
<b>Equalized Assessed Valuation:</b>	\$13,480,547		
<b>Population:</b>	2,600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$12,848		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$201,552	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$78	\$41	\$18
Revenue Collected During FY 05:	\$37,335	\$200,356	\$122,577
Expenditures During FY 05:	\$28,472	\$197,747	\$115,565
Per Capita Revenue:	\$14	\$52	\$35
Per Capita Expenditures:	\$11	\$53	\$34
Revenues over (under) Expenditures:	\$8,863	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	724.79%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$206,362	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$79	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Pleasure Driveway Park District		
<b>Unit Code:</b>	072/030/12	<b>County:</b>	PEORIA
<b>Fiscal Year End:</b>	12/31/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$74,063,363		
<b>Equalized Assessed Valuation:</b>	\$1,648,684,574		
<b>Population:</b>	130,000		
<b>Employees:</b>			
<b>Full Time:</b>	187		
<b>Part Time:</b>	1,265		
<b>Salaries Paid:</b>	\$10,624,870		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$4,424,989	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$34	\$52	\$34
Revenue Collected During FY 05:	\$29,893,901	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$29,987,625	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$230	\$167	\$129
Per Capita Expenditures:	\$231	\$154	\$123
Revenues over (under) Expenditures:	-\$93,724	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	14.50%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$4,347,273	\$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:	\$3,183,666	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$3,607,466	\$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:	<b>\$14,140,000</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$109</b>	\$316	\$211
General Obligation Debt over EAV:	<b>0.15%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Posen Park District		
<b>Unit Code:</b>	016/610/12	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$112,550		
<b>Equalized Assessed Valuation:</b>	\$51,435,852		
<b>Population:</b>	5,100		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$39,139		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$40,029	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$8	\$41	\$18
Revenue Collected During FY 05:	\$127,525	\$200,356	\$122,577
Expenditures During FY 05:	\$116,925	\$197,747	\$115,565
Per Capita Revenue:	\$25	\$52	\$35
Per Capita Expenditures:	\$23	\$53	\$34
Revenues over (under) Expenditures:	\$10,600	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	43.30%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$50,629	\$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:	\$50,629	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Princeton Park District		
<b>Unit Code:</b>	006/010/12	<b>County:</b>	BUREAU
<b>Fiscal Year End:</b>	6/30/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,751,465		
<b>Equalized Assessed Valuation:</b>	\$115,625,572		
<b>Population:</b>	7,200		
<b>Employees:</b>			
<b>Full Time:</b>			10
<b>Part Time:</b>			65
<b>Salaries Paid:</b>			\$502,545

**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:	\$1	\$200,356	\$122,577
Expenditures During FY 05:	\$1	\$197,747	\$115,565
Per Capita Revenue:	\$	\$52	\$35
Per Capita Expenditures:	\$	\$53	\$34
Revenues over (under) Expenditures:	\$	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	0.00%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$	\$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:	<b>\$397,986</b>	\$199,419	\$
Per Capita Debt:	<b>\$55</b>	\$43	\$
General Obligation Debt over EAV:	<b>0.33%</b>	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$3,264,165</b>	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	<b>\$453</b>	\$4	\$
Revenue Collected During FY 05:	<b>\$1,289,881</b>	\$21,321	\$
Expenditures During FY 05:	<b>\$1,234,058</b>	\$21,989	\$
Per Capita Revenue:	<b>\$179</b>	\$2	\$
Per Capita Expenditures:	<b>\$171</b>	\$2	\$
Operating Income (loss):	<b>\$55,823</b>	-\$669	\$
Ratio of Retained Earnings to Expenditures:	<b>272.73%</b>	4.79%	0.00%
Ending Retained Earnings for FY 05:	<b>\$3,365,655</b>	\$36,799	\$
Per Capita Ending Retained Earnings:	<b>\$467</b>	\$5	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Prophetstown Park District		
<b>Unit Code:</b>	098/020/12	<b>County:</b>	WHITESIDE
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$309,500		
<b>Equalized Assessed Valuation:</b>	\$34,307,149		
<b>Population:</b>	2,600		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$97,196		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$66,145	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$25	\$41	\$18
Revenue Collected During FY 05:	\$256,706	\$200,356	\$122,577
Expenditures During FY 05:	\$289,659	\$197,747	\$115,565
Per Capita Revenue:	\$99	\$52	\$35
Per Capita Expenditures:	\$111	\$53	\$34
Revenues over (under) Expenditures:	-\$32,953	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	25.27%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$73,192	\$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:	\$73,192	\$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:	<b>\$172,957</b>	\$199,419	\$
Per Capita Debt:	<b>\$67</b>	\$43	\$
General Obligation Debt over EAV:	<b>0.12%</b>	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:	<b>0.00%</b>	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: **Prospect Heights Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,016,632**

Equalized Assessed Valuation: **\$323,342,813**

Population: **15,200**

Employees:

Full Time:	16
Part Time:	205
Salaries Paid:	\$1,527,290

#### Blended Component Units

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

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>-\$46,630</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>-\$3</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$3,917,135</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$2,966,828</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$258</b>	\$167	\$129
Per Capita Expenditures:	<b>\$195</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$950,307</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>6.82%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$202,297</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$13</b>	\$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:	<b>\$5,359,979</b>	\$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:	<b>\$12,126,991</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$798</b>	\$316	\$211
General Obligation Debt over EAV:	<b>3.62%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Putnam Twp Park District		
<b>Unit Code:</b>	029/040/12	<b>County:</b>	FULTON
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$48,700		
<b>Equalized Assessed Valuation:</b>	\$19,236		
<b>Population:</b>	2,169		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$5,943		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$9,965	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$5	\$41	\$18
Revenue Collected During FY 05:	\$54,297	\$200,356	\$122,577
Expenditures During FY 05:	\$52,403	\$197,747	\$115,565
Per Capita Revenue:	\$25	\$52	\$35
Per Capita Expenditures:	\$24	\$53	\$34
Revenues over (under) Expenditures:	\$1,894	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	22.63%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$11,859	\$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:	\$	\$23,589	\$

##### 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:	<b>0.00%</b>	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:	<b>0.00%</b>	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:	<b>\$1,536,788</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$39</b>	\$316	\$211
General Obligation Debt over EAV:	<b>0.20%</b>	0.69%	0.39%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$267,038</b>	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	<b>\$7</b>	\$37	\$
Revenue Collected During FY 05:	<b>\$1,315,711</b>	\$709,117	\$
Expenditures During FY 05:	<b>\$1,445,593</b>	\$737,760	\$
Per Capita Revenue:	<b>\$33</b>	\$23	\$
Per Capita Expenditures:	<b>\$36</b>	\$23	\$
Operating Income (loss):	<b>-\$129,882</b>	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	<b>229.10%</b>	75.21%	0.00%
Ending Retained Earnings for FY 05:	<b>\$3,311,897</b>	\$1,563,231	\$
Per Capita Ending Retained Earnings:	<b>\$83</b>	\$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:	<b>\$120,000</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$9</b>	\$316	\$211
General Obligation Debt over EAV:	<b>0.12%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Raymond Park District		
<b>Unit Code:</b>	068/030/12	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	7/31/2005		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$13,600		
<b>Equalized Assessed Valuation:</b>	\$9,335,421		
<b>Population:</b>	924		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$400		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$5,604</b>	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$41	\$18
Revenue Collected During FY 05:	<b>\$43,471</b>	\$200,356	\$122,577
Expenditures During FY 05:	<b>\$43,683</b>	\$197,747	\$115,565
Per Capita Revenue:	<b>\$47</b>	\$52	\$35
Per Capita Expenditures:	<b>\$47</b>	\$53	\$34
Revenues over (under) Expenditures:	<b>-\$212</b>	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	<b>12.34%</b>	105.28%	59.88%
Ending Fund Balance for FY 05:	<b>\$5,392</b>	\$121,175	\$57,596
Per Capita Ending Fund Balance:	<b>\$6</b>	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Ridgeville Park District		
<b>Unit Code:</b>	016/640/12	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	6/30/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$578,300		
<b>Equalized Assessed Valuation:</b>	\$382,032,772		
<b>Population:</b>	73,000		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	58		
<b>Salaries Paid:</b>	\$279,085		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$171,010	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$2	\$41	\$18
Revenue Collected During FY 05:	\$540,221	\$200,356	\$122,577
Expenditures During FY 05:	\$535,625	\$197,747	\$115,565
Per Capita Revenue:	\$7	\$52	\$35
Per Capita Expenditures:	\$7	\$53	\$34
Revenues over (under) Expenditures:	\$4,596	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	30.82%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$165,094	\$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:	\$640,600	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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: **River Trails Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,580,593**

Equalized Assessed Valuation: **\$514,912,894**

Population: **15,000**

Employees:

Full Time:	25
Part Time:	215
Salaries Paid:	\$1,980,591

#### Blended Component Units

Blended Component Units
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$691,136</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$46</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$3,824,102</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$3,992,200</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$255</b>	\$167	\$129
Per Capita Expenditures:	<b>\$266</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>-\$168,098</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>13.10%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$523,038</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$35</b>	\$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:	<b>-\$5,267,635</b>	\$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:	<b>\$9,057,025</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$604</b>	\$316	\$211
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Roanoke Park District		
<b>Unit Code:</b>	102/020/12	<b>County:</b>	WOODFORD
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$94,550		
<b>Equalized Assessed Valuation:</b>	\$27,434,770		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$32,204		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$35,549</b>	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	<b>\$18</b>	\$41	\$18
Revenue Collected During FY 05:	<b>\$125,737</b>	\$200,356	\$122,577
Expenditures During FY 05:	<b>\$120,176</b>	\$197,747	\$115,565
Per Capita Revenue:	<b>\$63</b>	\$52	\$35
Per Capita Expenditures:	<b>\$60</b>	\$53	\$34
Revenues over (under) Expenditures:	<b>\$5,561</b>	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	<b>34.21%</b>	105.28%	59.88%
Ending Fund Balance for FY 05:	<b>\$41,110</b>	\$121,175	\$57,596
Per Capita Ending Fund Balance:	<b>\$21</b>	\$41	\$18

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	<b>\$41,110</b>	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Rockford Park District		
<b>Unit Code:</b>	101/010/12	<b>County:</b>	WINNEBAGO
<b>Fiscal Year End:</b>	12/31/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$39,876,159		
<b>Equalized Assessed Valuation:</b>	\$2,426,196,924		
<b>Population:</b>	203,402		
<b>Employees:</b>			
<b>Full Time:</b>	180		
<b>Part Time:</b>	1,536		
<b>Salaries Paid:</b>	\$11,141,097		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$6,971,033</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$34</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$27,325,547</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$24,306,006</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$134</b>	\$167	\$129
Per Capita Expenditures:	<b>\$119</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$3,019,541</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>31.80%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$7,729,389</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$38</b>	\$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:	<b>\$2,067,424</b>	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$1,641,817</b>	\$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:	<b>\$22,271,914</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$109</b>	\$316	\$211
General Obligation Debt over EAV:	<b>0.65%</b>	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:	<b>0.00%</b>	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: **Rolling Meadows Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,510,684**

Equalized Assessed Valuation: **\$754,754,529**

Population: **23,990**

Employees:

Full Time:	41
Part Time:	160
Salaries Paid:	\$2,517,640

#### Blended Component Units

Blended Component Units
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$1,312,889</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$55</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$5,541,253</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$5,486,064</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$231</b>	\$167	\$129
Per Capita Expenditures:	<b>\$229</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$55,189</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>26.17%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$1,435,968</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$60</b>	\$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:	<b>\$1,643,895</b>	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$226,070</b>	\$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:	<b>\$6,129,224</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$255</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.11%</b>	<b>0.69%</b>	<b>0.39%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$207,559</b>	<b>\$1,340,542</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$9</b>	<b>\$37</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$19,102</b>	<b>\$709,117</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$13,323</b>	<b>\$737,760</b>	<b>\$</b>
Per Capita Revenue:	<b>\$1</b>	<b>\$23</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$1</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$5,779</b>	<b>-\$28,643</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-1514.52%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>-\$201,780</b>	<b>\$1,563,231</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>-\$8</b>	<b>\$43</b>	<b>\$</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Roselle Park District		
<b>Unit Code:</b>	022/190/12	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,405,132		
<b>Equalized Assessed Valuation:</b>	\$418,719,059		
<b>Population:</b>	18,000		
<b>Employees:</b>			
<b>Full Time:</b>			6
<b>Part Time:</b>			51
<b>Salaries Paid:</b>			\$678,578

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$235,595</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$1,500,997</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$1,345,431</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$83</b>	\$167	\$129
Per Capita Expenditures:	<b>\$75</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$155,566</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>29.07%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$391,161</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$22</b>	\$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:	<b>\$728,932</b>	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$391,162</b>	\$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:	<b>\$3,297,255</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$183</b>	\$316	\$211
General Obligation Debt over EAV:	<b>0.26%</b>	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:	<b>0.00%</b>	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: **Rosemont Park District**

Unit Code: **016/690/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,303,388**

Equalized Assessed Valuation: **\$283,517,627**

Population: **4,224**

Employees:

Full Time:	5
Part Time:	45
Salaries Paid:	\$348,827

#### Blended Component Units

Blended Component Units
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$239,925</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$57</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$926,486</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$979,898</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$219</b>	\$167	\$129
Per Capita Expenditures:	<b>\$232</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>-\$53,412</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>374.98%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$3,674,444</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$870</b>	\$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:	<b>\$480,579</b>	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$567,222</b>	\$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:	<b>\$925,000</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$219</b>	\$316	\$211
General Obligation Debt over EAV:	<b>0.33%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Rossville Park District		
<b>Unit Code:</b>	092/010/12	<b>County:</b>	VERMILION
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$32,000		
<b>Equalized Assessed Valuation:</b>	\$18,201,545		
<b>Population:</b>	1,360		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$23,363	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$17	\$41	\$18
Revenue Collected During FY 05:	\$18,769	\$200,356	\$122,577
Expenditures During FY 05:	\$23,399	\$197,747	\$115,565
Per Capita Revenue:	\$14	\$52	\$35
Per Capita Expenditures:	\$17	\$53	\$34
Revenues over (under) Expenditures:	-\$4,630	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	80.06%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$18,733	\$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:	\$	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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: **Round Lake Area Park District**

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

Fiscal Year End: **6/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,094,365**

Equalized Assessed Valuation: **\$764,277,738**

Population: **50,000**

Employees:

Full Time:	65
Part Time:	90
Salaries Paid:	\$3,155,258

#### Blended Component Units

Blended Component Units
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$1,840,802</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$37</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$7,312,049</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$6,835,023</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$146</b>	\$167	\$129
Per Capita Expenditures:	<b>\$137</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$477,026</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>34.31%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$2,344,883</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$47</b>	\$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:	<b>\$6,765,506</b>	\$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:	<b>\$11,878,517</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$238</b>	\$316	\$211
General Obligation Debt over EAV:	<b>1.41%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Roxana Community Park District		
<b>Unit Code:</b>	057/020/12	<b>County:</b>	MADISON
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$561,619		
<b>Equalized Assessed Valuation:</b>	\$69,089,326		
<b>Population:</b>	1,534		
<b>Employees:</b>			
<b>Full Time:</b>			3
<b>Part Time:</b>			36
<b>Salaries Paid:</b>			\$136,127

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$236,561</b>	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	<b>\$154</b>	\$41	\$18
Revenue Collected During FY 05:	<b>\$269,462</b>	\$200,356	\$122,577
Expenditures During FY 05:	<b>\$303,833</b>	\$197,747	\$115,565
Per Capita Revenue:	<b>\$176</b>	\$52	\$35
Per Capita Expenditures:	<b>\$198</b>	\$53	\$34
Revenues over (under) Expenditures:	<b>-\$34,371</b>	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	<b>66.55%</b>	105.28%	59.88%
Ending Fund Balance for FY 05:	<b>\$202,190</b>	\$121,175	\$57,596
Per Capita Ending Fund Balance:	<b>\$132</b>	\$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:	<b>\$34,604</b>	\$28,171	\$
Total Unrestricted Net Assets:	<b>\$205,870</b>	\$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:	<b>\$530,000</b>	\$199,419	\$
Per Capita Debt:	<b>\$346</b>	\$43	\$
General Obligation Debt over EAV:	<b>0.77%</b>	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:	<b>0.00%</b>	4.79%	0.00%
Ending Retained Earnings for FY 05:	\$	\$36,799	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$