



# 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>	Valley Park District		
<b>Unit Code:</b>	029/050/12	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$31,600		
<b>Equalized Assessed Valuation:</b>	\$18,356,017		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$7,451		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$15,244	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$6	\$41	\$18
Revenue Collected During FY 05:	\$27,459	\$200,356	\$122,577
Expenditures During FY 05:	\$21,384	\$197,747	\$115,565
Per Capita Revenue:	\$11	\$52	\$35
Per Capita Expenditures:	\$9	\$53	\$34
Revenues over (under) Expenditures:	\$6,075	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	99.70%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$21,319	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$9	\$41	\$18

##### Equity

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

##### Net Assets

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



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$199,419	\$
Per Capita Debt:	\$	\$43	\$
General Obligation Debt over EAV:	<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>	Vandalia Park District		
<b>Unit Code:</b>	026/020/12	<b>County:</b>	FAYETTE
<b>Fiscal Year End:</b>	12/31/2005		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$288,117		
<b>Equalized Assessed Valuation:</b>	\$49,388,167		
<b>Population:</b>	6,200		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$86,141		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$428,562	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$69	\$41	\$18
Revenue Collected During FY 05:	\$306,219	\$200,356	\$122,577
Expenditures During FY 05:	\$280,900	\$197,747	\$115,565
Per Capita Revenue:	\$49	\$52	\$35
Per Capita Expenditures:	\$45	\$53	\$34
Revenues over (under) Expenditures:	\$25,319	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	160.87%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$451,881	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$73	\$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:	\$13,616	\$28,171	\$
Total Unrestricted Net Assets:	\$440,227	\$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>	Venice Park District		
<b>Unit Code:</b>	057/040/12	<b>County:</b>	MADISON
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$146,300		
<b>Equalized Assessed Valuation:</b>	\$		
<b>Population:</b>	2,528		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$44,829		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$49,235	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$19	\$41	\$18
Revenue Collected During FY 05:	\$140,621	\$200,356	\$122,577
Expenditures During FY 05:	\$116,258	\$197,747	\$115,565
Per Capita Revenue:	\$56	\$52	\$35
Per Capita Expenditures:	\$46	\$53	\$34
Revenues over (under) Expenditures:	\$24,363	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	63.51%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$73,830	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$29	\$41	\$18

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	\$73,830	\$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>	Vernon Hills Park District		
<b>Unit Code:</b>	049/097/12	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	5/31/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,193,304		
<b>Equalized Assessed Valuation:</b>	\$1,006,212,195		
<b>Population:</b>	23,911		
<b>Employees:</b>			
<b>Full Time:</b>	25		
<b>Part Time:</b>	270		
<b>Salaries Paid:</b>	\$1,776,253		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$920,936	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$39	\$52	\$34
Revenue Collected During FY 05:	\$4,356,942	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$4,018,057	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$182	\$167	\$129
Per Capita Expenditures:	\$168	\$154	\$123
Revenues over (under) Expenditures:	\$338,885	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	7.02%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$282,056	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$12	\$68	\$37

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$4,474,342	\$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>\$8,000,600</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$335</b>	\$316	\$211
General Obligation Debt over EAV:	<b>0.09%</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

<b>Unit Name:</b>	Veterans Park District	
<b>Unit Code:</b>	016/770/12	<b>County:</b> COOK
<b>Fiscal Year End:</b>	4/30/2005	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$5,293,901	
<b>Equalized Assessed Valuation:</b>	\$994,451,196	
<b>Population:</b>	25,000	
<b>Employees:</b>		
<b>Full Time:</b>	34	
<b>Part Time:</b>	131	
<b>Salaries Paid:</b>	\$1,788,239	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	-\$1,787,447	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	-\$71	\$52	\$34
Revenue Collected During FY 05:	\$3,598,187	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$3,584,172	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$144	\$167	\$129
Per Capita Expenditures:	\$143	\$154	\$123
Revenues over (under) Expenditures:	\$14,015	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	-49.27%	43.77%	30.79%
Ending Fund Balance for FY 05:	-\$1,765,904	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	-\$71	\$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:	\$1,143,281	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$1,647,109	\$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>\$5,680,000</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$227</b>	\$316	\$211
General Obligation Debt over EAV:	<b>0.39%</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>	Walnut Park District		
<b>Unit Code:</b>	006/020/12	<b>County:</b>	BUREAU
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$271,388		
<b>Equalized Assessed Valuation:</b>	\$30,127,854		
<b>Population:</b>	2,400		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$87,155		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$30,127	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$13	\$41	\$18
Revenue Collected During FY 05:	\$132,221	\$200,356	\$122,577
Expenditures During FY 05:	\$110,843	\$197,747	\$115,565
Per Capita Revenue:	\$55	\$52	\$35
Per Capita Expenditures:	\$46	\$53	\$34
Revenues over (under) Expenditures:	\$21,378	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	46.47%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$51,505	\$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:	\$51,202	\$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>\$101,000</b>	\$199,419	\$
Per Capita Debt:	<b>\$42</b>	\$43	\$
General Obligation Debt over EAV:	<b>0.34%</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>	Wards Creek Park District		
<b>Unit Code:</b>	022/205/12	<b>County:</b>	DuPage
<b>Fiscal Year End:</b>	10/30/2005		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$38,490		
<b>Equalized Assessed Valuation:</b>	\$34,250,470		
<b>Population:</b>	1,100		
<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:	<b>\$256,246</b>	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	<b>\$233</b>	\$41	\$18
Revenue Collected During FY 05:	<b>\$38,916</b>	\$200,356	\$122,577
Expenditures During FY 05:	<b>\$27,136</b>	\$197,747	\$115,565
Per Capita Revenue:	<b>\$35</b>	\$52	\$35
Per Capita Expenditures:	<b>\$25</b>	\$53	\$34
Revenues over (under) Expenditures:	<b>\$11,780</b>	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	<b>987.71%</b>	105.28%	59.88%
Ending Fund Balance for FY 05:	<b>\$268,026</b>	\$121,175	\$57,596
Per Capita Ending Fund Balance:	<b>\$244</b>	\$41	\$18

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$268,025</b>	\$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>	Warrenville Park District		
<b>Unit Code:</b>	022/195/12	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,000,000,000		
<b>Equalized Assessed Valuation:</b>	\$6,477,721		
<b>Population:</b>	13,363		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	65		
<b>Salaries Paid:</b>	\$346,709		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	-\$17,716	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	-\$1	\$52	\$34
Revenue Collected During FY 05:	\$1,003,706	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$792,947	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$75	\$167	\$129
Per Capita Expenditures:	\$59	\$154	\$123
Revenues over (under) Expenditures:	\$210,759	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	24.35%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$193,043	\$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:	\$	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$3,519,520	\$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>\$557,127</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$42</b>	\$316	\$211
General Obligation Debt over EAV:	<b>8.60%</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>	Warsaw Park District		
<b>Unit Code:</b>	034/060/12	<b>County:</b>	HANCOCK
<b>Fiscal Year End:</b>	5/1/2005		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$59,000		
<b>Equalized Assessed Valuation:</b>	\$11,317,925		
<b>Population:</b>	1,900		
<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:	<b>\$23,043</b>	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	<b>\$12</b>	\$41	\$18
Revenue Collected During FY 05:	<b>\$26,068</b>	\$200,356	\$122,577
Expenditures During FY 05:	<b>\$15,738</b>	\$197,747	\$115,565
Per Capita Revenue:	<b>\$14</b>	\$52	\$35
Per Capita Expenditures:	<b>\$8</b>	\$53	\$34
Revenues over (under) Expenditures:	<b>\$10,330</b>	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	<b>212.05%</b>	105.28%	59.88%
Ending Fund Balance for FY 05:	<b>\$33,373</b>	\$121,175	\$57,596
Per Capita Ending Fund Balance:	<b>\$18</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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Washington Park District		
<b>Unit Code:</b>	090/060/12	<b>County:</b>	TAZEWELL
<b>Fiscal Year End:</b>	6/30/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,095,875		
<b>Equalized Assessed Valuation:</b>	\$187,513,976		
<b>Population:</b>	15,000		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	45		
<b>Salaries Paid:</b>	\$310,353		

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>\$1,549,116</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$103</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$1,473,670</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$1,758,144</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$98</b>	\$167	\$129
Per Capita Expenditures:	<b>\$117</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>-\$284,474</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>118.24%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$2,078,804</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$139</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>\$2,078,804</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>\$370,000</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$25</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:	\$	\$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>	Waterloo Park District		
<b>Unit Code:</b>	067/010/12	<b>County:</b>	MONROE
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$182,567		
<b>Equalized Assessed Valuation:</b>	\$156,466,261		
<b>Population:</b>	16,000		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$43,918		

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>\$150,726</b>	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$41	\$18
Revenue Collected During FY 05:	<b>\$270,101</b>	\$200,356	\$122,577
Expenditures During FY 05:	<b>\$165,851</b>	\$197,747	\$115,565
Per Capita Revenue:	<b>\$17</b>	\$52	\$35
Per Capita Expenditures:	<b>\$10</b>	\$53	\$34
Revenues over (under) Expenditures:	<b>\$104,250</b>	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	<b>153.74%</b>	105.28%	59.88%
Ending Fund Balance for FY 05:	<b>\$254,976</b>	\$121,175	\$57,596
Per Capita Ending Fund Balance:	<b>\$16</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>\$2,057</b>	\$28,171	\$
Total Unrestricted Net Assets:	<b>\$254,976</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>\$111,000</b>	\$199,419	\$
Per Capita Debt:	<b>\$7</b>	\$43	\$
General Obligation Debt over EAV:	<b>0.07%</b>	0.15%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$13,712</b>	\$34,380	\$
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$1</b>	\$4	\$
Revenue Collected During FY 05:	<b>\$44,281</b>	\$21,321	\$
Expenditures During FY 05:	<b>\$67,308</b>	\$21,989	\$
Per Capita Revenue:	<b>\$3</b>	\$2	\$
Per Capita Expenditures:	<b>\$4</b>	\$2	\$
Operating Income (loss):	<b>-\$23,027</b>	-\$669	\$
Ratio of Retained Earnings to Expenditures:	<b>-54.58%</b>	4.79%	0.00%
Ending Retained Earnings for FY 05:	<b>-\$36,739</b>	\$36,799	\$
Per Capita Ending Retained Earnings:	<b>-\$2</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>	Watseka Park District		
<b>Unit Code:</b>	038/030/12	<b>County:</b>	IROQUOIS
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$114,500		
<b>Equalized Assessed Valuation:</b>	\$40,167,027		
<b>Population:</b>	6,000		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$38,468		

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>\$121,878</b>	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	<b>\$20</b>	\$41	\$18
Revenue Collected During FY 05:	<b>\$120,908</b>	\$200,356	\$122,577
Expenditures During FY 05:	<b>\$97,264</b>	\$197,747	\$115,565
Per Capita Revenue:	<b>\$20</b>	\$52	\$35
Per Capita Expenditures:	<b>\$16</b>	\$53	\$34
Revenues over (under) Expenditures:	<b>\$23,644</b>	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	<b>149.62%</b>	105.28%	59.88%
Ending Fund Balance for FY 05:	<b>\$145,522</b>	\$121,175	\$57,596
Per Capita Ending Fund Balance:	<b>\$24</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:	<b>\$145,522</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:	\$	\$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>	Wauconda Park District		
<b>Unit Code:</b>	049/100/12	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,115,000		
<b>Equalized Assessed Valuation:</b>	\$301,070,376		
<b>Population:</b>	9,300		
<b>Employees:</b>			
<b>Full Time:</b>	11		
<b>Part Time:</b>	119		
<b>Salaries Paid:</b>	\$824,460		

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>\$1,243,524</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$134</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$1,732,880</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$1,583,432</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$186</b>	\$167	\$129
Per Capita Expenditures:	<b>\$170</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$149,448</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>86.91%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$1,376,192</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$148</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>\$2,828,115</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>\$752,032</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$81</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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Waukegan Park District		
<b>Unit Code:</b>	049/110/12	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$27,180,000		
<b>Equalized Assessed Valuation:</b>	\$1,310,626,301		
<b>Population:</b>	87,901		
<b>Employees:</b>			
<b>Full Time:</b>	60		
<b>Part Time:</b>	121		
<b>Salaries Paid:</b>	\$4,042,624		

**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>\$6,238,040</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$71</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$9,366,118</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$5,894,580</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$107</b>	\$167	\$129
Per Capita Expenditures:	<b>\$67</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$3,471,538</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>113.59%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$6,695,600</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$76</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>\$18,999,785</b>	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$6,695,602</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>\$17,229,100</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$196</b>	\$316	\$211
General Obligation Debt over EAV:	<b>1.30%</b>	0.69%	0.39%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,376,415</b>	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	<b>\$16</b>	\$37	\$
Revenue Collected During FY 05:	<b>\$2,782,125</b>	\$709,117	\$
Expenditures During FY 05:	<b>\$3,021,179</b>	\$737,760	\$
Per Capita Revenue:	<b>\$32</b>	\$23	\$
Per Capita Expenditures:	<b>\$34</b>	\$23	\$
Operating Income (loss):	<b>-\$239,054</b>	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	<b>37.48%</b>	75.21%	0.00%
Ending Retained Earnings for FY 05:	<b>\$1,132,301</b>	\$1,563,231	\$
Per Capita Ending Retained Earnings:	<b>\$13</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: **West Chicago Park District**

Unit Code: **022/210/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,869,541**

Equalized Assessed Valuation: **\$805,998,881**

Population: **31,500**

Employees:

Full Time: **18**

Part Time: **230**

Salaries Paid: **\$1,218,150**

#### 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>\$464,410</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$2,774,751</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$2,549,936</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$88</b>	\$167	\$129
Per Capita Expenditures:	<b>\$81</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$224,815</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>27.03%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$689,225</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:	<b>\$</b>	\$1,395	\$
Total Unreserved Funds:	<b>\$</b>	\$2,013	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,058,324</b>	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$111,074</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>\$6,192,081</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$197</b>	\$316	\$211
General Obligation Debt over EAV:	<b>0.08%</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: **Westchester Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,735,762**

Equalized Assessed Valuation: **\$472,069,759**

Population: **17,400**

Employees:

Full Time:	14
Part Time:	60
Salaries Paid:	\$665,961

#### 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>\$498,816</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$29</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$1,973,950</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$1,946,488</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$113</b>	\$167	\$129
Per Capita Expenditures:	<b>\$112</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$27,462</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>38.76%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$754,411</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$43</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>\$140,603</b>	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$1,450,370</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>\$2,027,575</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$117</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.43%</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>\$467,119</b>	<b>\$1,340,542</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$27</b>	<b>\$37</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$158,229</b>	<b>\$709,117</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$230,088</b>	<b>\$737,760</b>	<b>\$</b>
Per Capita Revenue:	<b>\$9</b>	<b>\$23</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$13</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$71,859</b>	<b>-\$28,643</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>171.79%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$395,260</b>	<b>\$1,563,231</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$23</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>	Westdale Park District		
<b>Unit Code:</b>	016/790/12	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	2/14/2005		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$195,510		
<b>Equalized Assessed Valuation:</b>	\$110,514,316,975		
<b>Population:</b>	21,682		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$33,579		

**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>\$115,528</b>	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	<b>\$5</b>	\$41	\$18
Revenue Collected During FY 05:	<b>\$114,299</b>	\$200,356	\$122,577
Expenditures During FY 05:	<b>\$187,226</b>	\$197,747	\$115,565
Per Capita Revenue:	<b>\$5</b>	\$52	\$35
Per Capita Expenditures:	<b>\$9</b>	\$53	\$34
Revenues over (under) Expenditures:	<b>-\$72,927</b>	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	<b>22.75%</b>	105.28%	59.88%
Ending Fund Balance for FY 05:	<b>\$42,601</b>	\$121,175	\$57,596
Per Capita Ending Fund Balance:	<b>\$2</b>	\$41	\$18

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,230	\$
Total Unreserved Funds:	<b>\$42,601</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 Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Western Springs Park District		
<b>Unit Code:</b>	016/800/12	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	12/31/2005		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$808,622		
<b>Equalized Assessed Valuation:</b>	\$437,711,383		
<b>Population:</b>	12,493		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$157,393		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$183,451	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$15	\$41	\$18
Revenue Collected During FY 05:	\$539,959	\$200,356	\$122,577
Expenditures During FY 05:	\$528,990	\$197,747	\$115,565
Per Capita Revenue:	\$43	\$52	\$35
Per Capita Expenditures:	\$42	\$53	\$34
Revenues over (under) Expenditures:	\$10,969	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	38.93%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$205,919	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$16	\$41	\$18

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$128,386	\$28,171	\$
Total Unrestricted Net Assets:	\$152,949	\$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>\$719,955</b>	\$199,419	\$
Per Capita Debt:	<b>\$58</b>	\$43	\$
General Obligation Debt over EAV:	<b>0.15%</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>	Westmont Park District		
<b>Unit Code:</b>	022/220/12	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	5/31/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,632,625		
<b>Equalized Assessed Valuation:</b>	\$700,000,255		
<b>Population:</b>	25,200		
<b>Employees:</b>			
<b>Full Time:</b>			20
<b>Part Time:</b>			100
<b>Salaries Paid:</b>			\$1,390,695

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$86,846	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	\$3	\$52	\$34
Revenue Collected During FY 05:	\$2,422,295	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$2,466,785	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$96	\$167	\$129
Per Capita Expenditures:	\$98	\$154	\$123
Revenues over (under) Expenditures:	-\$44,490	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	1.75%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$43,058	\$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:	\$319,089	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	\$184,501	\$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>\$9,205,592</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$365</b>	\$316	\$211
General Obligation Debt over EAV:	<b>1.31%</b>	0.69%	0.39%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$2,061,359</b>	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	<b>\$82</b>	\$37	\$
Revenue Collected During FY 05:	<b>\$702,511</b>	\$709,117	\$
Expenditures During FY 05:	<b>\$904,556</b>	\$737,760	\$
Per Capita Revenue:	<b>\$28</b>	\$23	\$
Per Capita Expenditures:	<b>\$36</b>	\$23	\$
Operating Income (loss):	<b>-\$202,045</b>	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	<b>228.14%</b>	75.21%	0.00%
Ending Retained Earnings for FY 05:	<b>\$2,063,621</b>	\$1,563,231	\$
Per Capita Ending Retained Earnings:	<b>\$82</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

<b>Unit Name:</b>	Wheaton Park District		
<b>Unit Code:</b>	022/230/12	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	3/31/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$54,634,710		
<b>Equalized Assessed Valuation:</b>	\$1,850,739,954		
<b>Population:</b>	55,000		
<b>Employees:</b>			
<b>Full Time:</b>			81
<b>Part Time:</b>			1,015
<b>Salaries Paid:</b>			\$6,715,671

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	-\$608,421	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	-\$11	\$52	\$34
Revenue Collected During FY 05:	\$13,312,947	\$4,901,101	\$2,791,913
Expenditures During FY 05:	\$12,365,537	\$4,572,233	\$2,920,731
Per Capita Revenue:	\$242	\$167	\$129
Per Capita Expenditures:	\$225	\$154	\$123
Revenues over (under) Expenditures:	\$947,410	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	2.42%	43.77%	30.79%
Ending Fund Balance for FY 05:	\$298,989	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	\$5	\$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:	\$11,915,309	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	-\$6,779,554	\$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>\$35,215,510</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$640</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.52%</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>\$14,272,968</b>	<b>\$1,340,542</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$260</b>	<b>\$37</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$2,225,396</b>	<b>\$709,117</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$2,495,704</b>	<b>\$737,760</b>	<b>\$</b>
Per Capita Revenue:	<b>\$40</b>	<b>\$23</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$45</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$270,308</b>	<b>-\$28,643</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>592.29%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$14,781,923</b>	<b>\$1,563,231</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$269</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: **Wheeling Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,411,800**

Equalized Assessed Valuation: **\$1,160,073,367**

Population: **40,306**

Employees:

Full Time:	63
Part Time:	502
Salaries Paid:	\$4,338,474

#### 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>\$2,026,103</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$7,088,372</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$6,105,576</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$176</b>	\$167	\$129
Per Capita Expenditures:	<b>\$151</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$982,796</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>37.47%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$2,287,569</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$57</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>\$2,220,243</b>	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$855,231</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>\$13,630,826</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$338</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.50%</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>\$11,053,226</b>	<b>\$1,340,542</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$274</b>	<b>\$37</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$4,053,476</b>	<b>\$709,117</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$4,018,994</b>	<b>\$737,760</b>	<b>\$</b>
Per Capita Revenue:	<b>\$101</b>	<b>\$23</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$100</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$34,482</b>	<b>-\$28,643</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>276.13%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$11,097,708</b>	<b>\$1,563,231</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$275</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>	Wildwood Park District		
<b>Unit Code:</b>	049/115/12	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$995,000		
<b>Equalized Assessed Valuation:</b>	\$91,928,614		
<b>Population:</b>	7,000		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	47		
<b>Salaries Paid:</b>	\$180,199		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$131,960	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$19	\$41	\$18
Revenue Collected During FY 05:	\$454,517	\$200,356	\$122,577
Expenditures During FY 05:	\$492,458	\$197,747	\$115,565
Per Capita Revenue:	\$65	\$52	\$35
Per Capita Expenditures:	\$70	\$53	\$34
Revenues over (under) Expenditures:	-\$37,941	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	20.70%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$101,949	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$15	\$41	\$18

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,993	\$28,171	\$
Total Unrestricted Net Assets:	\$47,956	\$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>\$254,333</b>	\$199,419	\$
Per Capita Debt:	<b>\$36</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>	Wilmette Park District	
<b>Unit Code:</b>	016/830/12	<b>County:</b> COOK
<b>Fiscal Year End:</b>	12/31/2005	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$36,351,943	
<b>Equalized Assessed Valuation:</b>	\$1,494,697,673	
<b>Population:</b>	27,600	
<b>Employees:</b>		
<b>Full Time:</b>	82	
<b>Part Time:</b>	1,142	
<b>Salaries Paid:</b>	\$7,919,449	

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>\$1,709,752</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$62</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$15,868,693</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$14,620,519</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$575</b>	\$167	\$129
Per Capita Expenditures:	<b>\$530</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$1,248,174</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>22.02%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$3,219,499</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$117</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>\$1,949,670</b>	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$4,088,795</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>\$38,169,935</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$1,383</b>	\$316	\$211
General Obligation Debt over EAV:	<b>2.22%</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

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$76,000</b>	\$199,419	\$
Per Capita Debt:	<b>\$15</b>	\$43	\$
General Obligation Debt over EAV:	<b>0.10%</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>\$5,070,000</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$563</b>	\$316	\$211
General Obligation Debt over EAV:	<b>0.67%</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>	Winnebago Park District		
<b>Unit Code:</b>	101/030/12	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	12/31/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$234,000		
<b>Equalized Assessed Valuation:</b>	\$77,077,644		
<b>Population:</b>	4,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$30,291		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$238,525	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$60	\$41	\$18
Revenue Collected During FY 05:	\$482,435	\$200,356	\$122,577
Expenditures During FY 05:	\$101,232	\$197,747	\$115,565
Per Capita Revenue:	\$121	\$52	\$35
Per Capita Expenditures:	\$25	\$53	\$34
Revenues over (under) Expenditures:	\$381,203	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	612.19%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$619,728	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$155	\$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:	\$619,728	\$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: **Winnetka Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,897,300**

Equalized Assessed Valuation: **\$1,207,892,953**

Population: **14,000**

Employees:

Full Time:	40
Part Time:	300
Salaries Paid:	\$3,511,096

#### 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>\$3,147,350</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$225</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$4,200,933</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$3,585,908</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$300</b>	\$167	\$129
Per Capita Expenditures:	<b>\$256</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$615,025</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>105.45%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$3,781,392</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$270</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>\$7,711</b>	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$7,744,709</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>\$5,752,644</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$411</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.27%</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>\$3,526,581</b>	<b>\$1,340,542</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$252</b>	<b>\$37</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$4,000,687</b>	<b>\$709,117</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$4,001,137</b>	<b>\$737,760</b>	<b>\$</b>
Per Capita Revenue:	<b>\$286</b>	<b>\$23</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$286</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$450</b>	<b>-\$28,643</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>88.13%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$3,526,131</b>	<b>\$1,563,231</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$252</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>	Winslow Park District		
<b>Unit Code:</b>	089/040/12	<b>County:</b>	STEPHENSON
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$19,070		
<b>Equalized Assessed Valuation:</b>	\$8,468,654		
<b>Population:</b>	750		
<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:	\$19,279	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$26	\$41	\$18
Revenue Collected During FY 05:	\$19,923	\$200,356	\$122,577
Expenditures During FY 05:	\$28,352	\$197,747	\$115,565
Per Capita Revenue:	\$27	\$52	\$35
Per Capita Expenditures:	\$38	\$53	\$34
Revenues over (under) Expenditures:	-\$8,429	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	38.27%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$10,850	\$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:	\$19,923	\$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>	Wood Dale Park District		
<b>Unit Code:</b>	022/240/12	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,972,296		
<b>Equalized Assessed Valuation:</b>	\$589,603,003		
<b>Population:</b>	13,500		
<b>Employees:</b>			
<b>Full Time:</b>			20
<b>Part Time:</b>			108
<b>Salaries Paid:</b>			\$1,703,882

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>\$739,085</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$55</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$2,156,553</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$2,097,206</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$160</b>	\$167	\$129
Per Capita Expenditures:	<b>\$155</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$59,347</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>36.63%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$768,209</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$57</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>\$298,816</b>	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$768,210</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>\$6,299,996</b>	<b>\$9,030,667</b>	<b>\$5,752,644</b>
Per Capita Debt:	<b>\$467</b>	<b>\$316</b>	<b>\$211</b>
General Obligation Debt over EAV:	<b>0.57%</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>\$4,485,121</b>	<b>\$1,340,542</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$332</b>	<b>\$37</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$1,633,912</b>	<b>\$709,117</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$1,653,241</b>	<b>\$737,760</b>	<b>\$</b>
Per Capita Revenue:	<b>\$121</b>	<b>\$23</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$122</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$19,329</b>	<b>-\$28,643</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>293.04%</b>	<b>75.21%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$4,844,668</b>	<b>\$1,563,231</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$359</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>	Woodridge Park District		
<b>Unit Code:</b>	022/250/12	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,396,700		
<b>Equalized Assessed Valuation:</b>	\$941,478,911		
<b>Population:</b>	35,535		
<b>Employees:</b>			
<b>Full Time:</b>			27
<b>Part Time:</b>			309
<b>Salaries Paid:</b>			\$2,201,319

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>\$1,652,426</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$47</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$4,237,002</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$6,332,451</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$119</b>	\$167	\$129
Per Capita Expenditures:	<b>\$178</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>-\$2,095,449</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>30.93%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$1,958,352</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$55</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>\$102,493</b>	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$1,806</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>\$11,504,515</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$324</b>	\$316	\$211
General Obligation Debt over EAV:	<b>1.01%</b>	0.69%	0.39%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$3,301,585</b>	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	<b>\$93</b>	\$37	\$
Revenue Collected During FY 05:	<b>\$603,292</b>	\$709,117	\$
Expenditures During FY 05:	<b>\$1,285,064</b>	\$737,760	\$
Per Capita Revenue:	<b>\$17</b>	\$23	\$
Per Capita Expenditures:	<b>\$36</b>	\$23	\$
Operating Income (loss):	<b>-\$681,772</b>	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	<b>203.87%</b>	75.21%	0.00%
Ending Retained Earnings for FY 05:	<b>\$2,619,813</b>	\$1,563,231	\$
Per Capita Ending Retained Earnings:	<b>\$74</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: **Worth Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,389,200**

Equalized Assessed Valuation: **\$172,298,005**

Population: **11,208**

Employees:

Full Time:	4
Part Time:	26
Salaries Paid:	\$363,485

#### 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>\$558,558</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$892,889</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$873,670</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$80</b>	\$167	\$129
Per Capita Expenditures:	<b>\$78</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$19,219</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>34.69%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$303,105</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$27</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>\$92,950</b>	\$1,051,411	\$129,204
Total Unrestricted Net Assets:	<b>\$88,460</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>\$299,999</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$27</b>	\$316	\$211
General Obligation Debt over EAV:	<b>0.17%</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>	York Center Park District		
<b>Unit Code:</b>	022/260/12	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,205,927		
<b>Equalized Assessed Valuation:</b>	\$214,024,740		
<b>Population:</b>	4,000		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$335,189		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$304,689	\$113,467	\$55,212
Per Capita Beginning Fund Balance:	\$76	\$41	\$18
Revenue Collected During FY 05:	\$788,224	\$200,356	\$122,577
Expenditures During FY 05:	\$783,142	\$197,747	\$115,565
Per Capita Revenue:	\$197	\$52	\$35
Per Capita Expenditures:	\$196	\$53	\$34
Revenues over (under) Expenditures:	\$5,082	\$2,609	\$1,993
Ratio of Fund Balance to Expenditures:	39.55%	105.28%	59.88%
Ending Fund Balance for FY 05:	\$309,771	\$121,175	\$57,596
Per Capita Ending Fund Balance:	\$77	\$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:	\$159,554	\$28,171	\$
Total Unrestricted Net Assets:	\$309,769	\$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>\$95,000</b>	\$199,419	\$
Per Capita Debt:	<b>\$24</b>	\$43	\$
General Obligation Debt over EAV:	<b>0.04%</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>	Zion Park District		
<b>Unit Code:</b>	049/120/12	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	4/30/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,420,000		
<b>Equalized Assessed Valuation:</b>	\$324,770,299		
<b>Population:</b>	22,866		
<b>Employees:</b>			
<b>Full Time:</b>			26
<b>Part Time:</b>			101
<b>Salaries Paid:</b>			\$1,884,836

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>\$1,196,927</b>	\$1,473,073	\$817,523
Per Capita Beginning Fund Balance:	<b>\$52</b>	\$52	\$34
Revenue Collected During FY 05:	<b>\$3,859,554</b>	\$4,901,101	\$2,791,913
Expenditures During FY 05:	<b>\$2,999,026</b>	\$4,572,233	\$2,920,731
Per Capita Revenue:	<b>\$169</b>	\$167	\$129
Per Capita Expenditures:	<b>\$131</b>	\$154	\$123
Revenues over (under) Expenditures:	<b>\$860,528</b>	\$328,868	\$99,648
Ratio of Fund Balance to Expenditures:	<b>69.13%</b>	43.77%	30.79%
Ending Fund Balance for FY 05:	<b>\$2,073,335</b>	\$1,769,065	\$867,720
Per Capita Ending Fund Balance:	<b>\$91</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>\$1,041,655</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>\$6,821,000</b>	\$9,030,667	\$5,752,644
Per Capita Debt:	<b>\$298</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:	<b>\$2,037,748</b>	\$1,340,542	\$
Per Capita Beginning Retained Earnings for FY 05:	<b>\$89</b>	\$37	\$
Revenue Collected During FY 05:	<b>\$1,654,579</b>	\$709,117	\$
Expenditures During FY 05:	<b>\$1,832,571</b>	\$737,760	\$
Per Capita Revenue:	<b>\$72</b>	\$23	\$
Per Capita Expenditures:	<b>\$80</b>	\$23	\$
Operating Income (loss):	<b>-\$177,992</b>	-\$28,643	\$
Ratio of Retained Earnings to Expenditures:	<b>101.48%</b>	75.21%	0.00%
Ending Retained Earnings for FY 05:	<b>\$1,859,756</b>	\$1,563,231	\$
Per Capita Ending Retained Earnings:	<b>\$81</b>	\$43	\$