

FY 2005 Annual Financial Report

Special Purpose Long Form

CC Copy - 6/25/2006 6:09:18AM



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Unit Name: Rantoul Park District

County: CHAMPAIGN

FILED
 Unit Code: 010/020/12
 JUN 27 2006

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position of Unit Name: Rantoul Park District as of the end of the fiscal year.

Michael P. Graham
 Written signature of government official

Michael P. Graham, Treasurer

Date

6/27/06

Michael P. Graham
 CHAMPAIGN COUNTY CLERK

PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS

STEP 1: ENTER CONTACT INFORMATION

Is the following information correct and complete? Yes No

A. Contact Person (elected or appointed official responsible for filling out this form):		B. Chief Executive Officer (elected or appointed official responsible for the executive administration, i.e. mayor, supervisor, or chairman):		C. Chief Financial Officer (elected or appointed official responsible for maintaining the government's financial records):	
Michael P. Graham	Treasurer	Michael P. Graham	Treasurer	Michael P. Graham	Treasurer
P.O. Box 982		P.O. Box 982		P.O. Box 982	
Rantoul		Rantoul		Rantoul	
IL		IL		IL	
61866		61866		61866	
Phone (217) 893-9250		Phone (217) 893-9250		Phone (217) 893-9250	
Fax: (217) 893-9230		Fax: 217-893-9230		Fax: 217-893-9230	
E-mail: mikegraham@earthlink.net		E-mail: mikegraham@earthlink.net		E-mail: mikegraham@earthlink.net	



If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2. If not, please do not leave columns B and C blank.

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 12/31/2005

If the fiscal year end date, listed above, is incorrect, cross out the incorrect date and provide the correct date. Official documentation of this change must be sent to the Chicago office before the fiscal year date is officially changed.

STEP 3: GASB 34, ACCOUNTING METHOD, AND DEBT

A. Has your government implemented GASB 34 in FY 2005 reporting or in previous reporting years? _____ Yes _____ X No

If Yes:

- You can not select "Cash - with no assets" as your accounting system
- Please fill out the Alternative Assets & Liabilities page, located on page F1(b)

B. Which type of accounting system does Rantoul Park District use:

- _____ Cash - with no assets _____ X Modified Accrual/Accrual
- _____ Cash - with assets _____ Combination (explain)

C. Does the government have debt this reporting fiscal year? _____ X Yes _____ No

D. If "Yes", indicate the type(s) of debt.

- _____ X G.O. Bonds _____ Revenue Bonds
- _____ Alternate Revenue Bonds _____ Contractual Commitments
- _____ Other _____

STEP 4: POPULATION, EAV AND EMPLOYEES

^What is the total population of Rantoul Park District?	13,698
What is the total EAV of Rantoul Park District?	99,176,208
*How many full time employees are paid?	6
*How many part time employees are paid?	45
What is the total salary paid to all employees?	279,826

^Or provide estimated population

*Do not include contractual employees.

STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS

Provide the appropriation for the primary government listed in the first row of the table below.

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

Name of Unit/Component	Appropriation	Type of Component Unit	FISCAL YEAR END	Enterprise Fund Type or Governmental Fund Type
FUNDS SHOULD NOT BE LISTED HERE				
Rantoul Park District	\$1,058,195		12/31	
Total Appropriations	\$1,058,195			

► **STEP 7: AUDITS**

Provide CPA's information if Rantoul Park District is required to submit an audit to the Office of the Comptroller.

Firm Name:	Striegel, Knobloch & Co.
CPA's first name:	David
CPA's last name:	Klimas
CPA's Title:	Manager
Address:	114 South Century Blvd., P. O. Box 881
City:	Rantoul
State:	IL
ZIP:	61866
Phone:	(217) 892-4616
Fax:	(217)893-8429
Email:	
State Registration Number:	066-0003504

► **STEP 8: OTHER GOVERNMENTS**

Indicate any payments Rantoul Park District made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Intergovernmental agreements - indicate how much was paid	0
Federal government payroll taxes	19,885
All other intergovernmental payments	36,000

STEP 9: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2005 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page F1). If any fund names appear below, the data is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

Fund Name	Expenditure	Fund Type	FY End
General Fund Fund	\$1,071,828	General Fund	12/31
Total Expenditures	\$1,071,828		

B. Does Rantoul Park District have assets or liabilities that should be recorded as a part of Account Groups? See Chart of Accounts and Definitions and the How to Fill Out An AFR documents for more information about Account Groups.

Yes No

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STEP 10: GOVERNMENTAL ENTITIES

List of governmental entities that are part of or related to the primary government. Exclude component units detailed in Steps 5 & 6. Most small governments do not have governmental entities

Entity Name	Relationship

STEP 11: REPORTING

Check any state or local entity where financial reports are filed.

STATE AGENCIES	
<input type="checkbox"/> - Board of Education	<input type="checkbox"/> - Board of Higher Education
<input type="checkbox"/> - DCCA	<input type="checkbox"/> - Department of Insurance
OTHER STATE OR LOCAL OFFICES	
<input checked="" type="checkbox"/> - Illinois Comptroller	<input type="checkbox"/> - Secretary of State
<input type="checkbox"/> - General Assembly - House	<input type="checkbox"/> - General Assembly - Senate
<input checked="" type="checkbox"/> - County Clerk	<input type="checkbox"/> - Circuit Clerk
<input type="checkbox"/> - Governor's Office	<input type="checkbox"/> - Other - _____

Statement of Financial Position

All Funds and Discretely Presented Component Units

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Report in Whole Numbers							Discretely Presented Component Units
						Enterprise	Internal Service	Fiduciary	Account Groups				

Assets												
101t	Cash and Cash Equivalent	97,015	0	0	0	0	0	0	0	0	0	0
102t	Investments	0	0	0	0	0	0	0	0	0	0	0
115t	Receivables	0	0	0	0	0	0	0	0	0	0	0
109t	Inventories	62,062	0	0	0	0	0	0	0	0	0	0
111t	Fixed Assets	0	0	0	0	0	0	0	0	0	4,870,633	0
112t	Other Assets	37,137	0	0	0	0	0	0	0	0	0	0
113t	Amount available for retirement of long-term debt	0	0	0	0	0	0	0	0	0	120,000	0
114t	Amount to be provided for payment of long-term debt	0	0	0	0	0	0	0	0	0	0	0
120t	Total Assets	196,214	0	0	0	0	0	0	0	0	4,990,633	0

Liabilities												
122t	All Payables	22,402	0	0	0	0	0	0	0	0	0	0
132t	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0
133t	Debt Service Payable - Principal	0	0	0	0	0	0	0	0	0	120,000	0
134t	Debt Service Payable - Interest	0	0	0	0	0	0	0	0	0	0	0
128t	Other Liabilities	0	0	0	0	0	0	0	0	0	0	0
135t	Total Liabilities	22,402	0	0	0	0	0	0	0	0	120,000	0

Equity												
136t	Fund Balance - Reserved	173,812	0	0	0	0	0	0	0	0	0	0
137t	Fund Balance - Unreserved	0	0	0	0	0	0	0	0	0	0	0
138t	Retained Earnings - Reserved	0	0	0	0	0	0	0	0	0	0	0
139t	Retained Earnings - Unreserved	0	0	0	0	0	0	0	0	0	0	0
140t	Contributed Capital	0	0	0	0	0	0	0	0	0	0	0
141t	Investment in General Fixed Assets	0	0	0	0	0	0	0	0	0	4,870,633	0
142t	Total Equity	173,812	0	0	0	0	0	0	0	0	4,870,633	0
145t	Total Liability and Equity	196,214	0	0	0	0	0	0	0	0	4,990,633	0

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Revenues and Receipts

Code	Enter all Amount in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Local Taxes									
201t	Property Tax	207,370	0	0	0	0	0	0	0
203t	Utilities Tax	0	0	0	0	0	0	0	0
204t	Other Taxes (Explain)	0	0	0	0	0	0	0	0
Intergovernmental Receipts & State or Federal Grants									
212t	State Sales Tax	0	0	0	0	0	0	0	0
213t	State Motor Fuel Tax	0	0	0	0	0	0	0	0
214t	State Replacement Tax	30,468	0	0	0	0	0	0	0
205t	State Gaming Tax(es)	0	0	0	0	0	0	0	0
215t	Other State Sources (Explain)	0	0	0	0	0	0	0	0
225t	Federal Sources	0	0	0	0	0	0	0	0
226t	Other Intergovernmental (Explain)	0	0	0	0	0	0	0	0
Other Local Sources									
231t	Licenses and Permits	0	0	0	0	0	0	0	0
233t	Fines and Forfeitures	0	0	0	0	0	0	0	0
234t	Charges for Services	652,233	0	0	0	0	0	0	0
235t	Interest	1,085	0	0	0	0	0	0	0
236t	Miscellaneous (Explain)	0	0	0	0	0	0	0	0
240t	Total Receipts and Revenue	891,156	0	0	0	0	0	0	0

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Disbursements, Expenditures and Expenses

Code	Enter all Amounts in Whole Numbers	Report in Whole Numbers							Discretely Presented Component Units
		General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	
251t	General Government	0	0	0	0	0	0	0	
252t	Public Safety	0	0	0	0	0	0	0	
254t	Judiciary and Legal	0	0	0	0	0	0	0	
255t	Transportation and Public Works	0	0	0	0	0	0	0	
256t	Social Services	0	0	0	0	0	0	0	
257t	Culture and Recreation	803,775	0	0	0	0	0	0	
258t	Housing	0	0	0	0	0	0	0	
275t	Environment	0	0	0	0	0	0	0	
259t	Debt	120,000	0	0	0	0	0	0	
271t	Public Utility Company	0	0	0	0	0	0	0	
272t	Depreciation	0	0	0	0	0	0	0	
280t	Capital Outlay	148,053	0	0	0	0	0	0	
260t	Other Expenditures (Explain)	0	0	0	0	0	0	0	
270t	Total Expenditures/Expense	1,071,828	0	0	0	0	0	0	

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Fund Balances and Other Financing Sources (Uses)

Code	Enter all Amounts in Whole Numbers	Report in Whole Numbers									
		General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units		
301t	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)	-180,672	0	0	0	0	0	0	0	0	
302t	Operating transfers in	0	0	0	0	0	0	0	0	0	
303t	Operating transfers out	0	0	0	0	0	0	0	0	0	
304t	Bond proceeds	120,000	0	0	0	0	0	0	0	0	
305t	Other (Explain)	0	0	0	0	0	0	0	0	0	
306t	Net increase(decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	-60,672	0	0	0	0	0	0	0	0	
307t	Previous year fund balance	234,484	0	0	0	0	0	0	0	0	
308t	Other (Explain)	0	0	0	0	0	0	0	0	0	
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	173,812	0	0	0	0	0	0	0	0	

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Statement of Indebtedness

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year
Report in Whole Numbers								
General Obligation Bonds	400	120,000	406	120,000	412	120,000	418	120,000
Revenue Bonds	401	0	407	0	413	0	419	
Alternate Revenue Bonds	402	0	408	0	414	0	420	
Contractual Commitments	403	0	409	0	415	0	421	
Other (Explain)	404	0	410	0	416	0	422	
Total Debt	405	120,000	411	120,000	417	120,000	423	120,000

Explanation or Comments:
Gen

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*** Rantoul Park District Capital Outlay**

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	0	0
602t	Law Enforcement	0	0
603t	Corrections	0	0
604t	Fire	0	0
605t	Sewerage	0	0
606t	Sanitation and Wastewater	0	0
607t	Parks and Recreation	0	148,053
608t	Housing and Community Development	0	0
609t	Highways, Roads and Bridges	0	0
610t	Parking Facilities	0	0
611t	Welfare	0	0
612t	Hospital	0	0
613t	Water	0	0
614t	Nursing Homes	0	0
615t	Conservation and Natural Resources	0	0
616t	Libraries	0	0
617t	Other	0	0

*This page should only be filled out if you have spent funds for capital projects or development.

*The Capital outlay page is requested by the U.S. Census Bureau and is considered optional by the State Comptroller.

*If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.

*If you do NOT complete this page the U.S. Census Bureau will contact you for further information.

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Toll-Free Local Government Assistance Hotline (877) 304-3899
Rantoul Park District (010/020/12)
Fiscal Year 2005

Confirmation of 2005 AFR Submission

Rantoul Park District (010/020/12) has successfully submitted their 2005 Annual Financial Report to the Office of the State Comptroller on 06/25/2006

Instructions of Printing a Hard Copy of Your Report

To print a hard copy of your report, click here. After the report is displayed in the browser's window, click on the "Printer" icon in the applet's window (not the printer icon on your browser). When the Print Dialog Box is displayed, click on the "Properties" button, select Landscape, and click on the "OK" button. Finally, click on the "OK" button again. **DO NOT** close the browser until the report is completely printed or your report will not get printed.

FILED
JUN 27 2006
Mark Sheldons
CHAMPAIGN COUNTY CLERK