





# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Darien Park District**

Unit Code: **022/065/12** County: **DUPAGE**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,673,152**

Equalized Assessed Valuation: **\$761,529,397**

Population: **25,000**

Employees:

    Full Time: **18**

    Part Time: **145**

    Salaries Paid: **\$1,158,324**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$1,580,809</b>	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	<b>\$63</b>	\$66	\$35
Revenue Collected During FY 06:	<b>\$2,015,407</b>	\$5,269,514	\$3,029,366
Expenditures During FY 06:	<b>\$1,687,601</b>	\$4,966,372	\$3,208,484
Per Capita Revenue:	<b>\$81</b>	\$178	\$140
Per Capita Expenditures:	<b>\$68</b>	\$169	\$133
Revenues over (under) Expenditures:	<b>\$327,806</b>	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	<b>96.70%</b>	40.32%	34.89%
Ending Fund Balance for FY 06:	<b>\$1,631,880</b>	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	<b>\$65</b>	\$67	\$44

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	<b>\$3,387,673</b>	\$3,385,672	\$1,638,811



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$13,175,945</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$527</b>	\$317	\$198
General Obligation Debt over EAV:	<b>1.73%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>-\$273,565</b>	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	<b>-\$11</b>	\$42	\$
Revenue Collected During FY 06:	<b>\$2,540,171</b>	\$695,165	\$
Expenditures During FY 06:	<b>\$2,316,523</b>	\$712,913	\$
Per Capita Revenue:	<b>\$102</b>	\$21	\$
Per Capita Expenditures:	<b>\$93</b>	\$22	\$
Operating Income (loss):	<b>\$223,648</b>	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>-2.15%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	<b>-\$49,917</b>	\$1,693,147	\$
Per Capita Ending Retained Earnings:	<b>-\$2</b>	\$48	\$





# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$15,372,220</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$190</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.59%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Deerfield Park District**

Unit Code: **049/020/12** County: **LAKE**

Fiscal Year End: **12/31/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,938,210**

Equalized Assessed Valuation: **\$1,126,021,249**

Population: **19,471**

Employees:

    Full Time: **37**

    Part Time: **664**

    Salaries Paid: **\$4,086,395**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$7,010,542</b>	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	<b>\$360</b>	\$66	\$35
Revenue Collected During FY 06:	<b>\$8,311,033</b>	\$5,269,514	\$3,029,366
Expenditures During FY 06:	<b>\$6,815,006</b>	\$4,966,372	\$3,208,484
Per Capita Revenue:	<b>\$427</b>	\$178	\$140
Per Capita Expenditures:	<b>\$350</b>	\$169	\$133
Revenues over (under) Expenditures:	<b>\$1,496,027</b>	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	<b>120.64%</b>	40.32%	34.89%
Ending Fund Balance for FY 06:	<b>\$8,221,400</b>	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	<b>\$422</b>	\$67	\$44

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	<b>\$13,681,514</b>	\$3,385,672	\$1,638,811



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$7,495,000</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$385</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.67%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$5,572,291</b>	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	<b>\$286</b>	\$42	\$
Revenue Collected During FY 06:	<b>\$2,283,188</b>	\$695,165	\$
Expenditures During FY 06:	<b>\$2,109,124</b>	\$712,913	\$
Per Capita Revenue:	<b>\$117</b>	\$21	\$
Per Capita Expenditures:	<b>\$108</b>	\$22	\$
Operating Income (loss):	<b>\$174,064</b>	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>297.30%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	<b>\$6,270,524</b>	\$1,693,147	\$
Per Capita Ending Retained Earnings:	<b>\$322</b>	\$48	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dekalb Park District**

Unit Code: **019/010/12** County: **DEKALB**

Fiscal Year End: **2/28/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,795,213**

Equalized Assessed Valuation: **\$578,740,776**

Population: **42,579**

Employees:

    Full Time: **23**

    Part Time: **219**

    Salaries Paid: **\$1,634,124**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$381,034</b>	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$66	\$35
Revenue Collected During FY 06:	<b>\$2,559,140</b>	\$5,269,514	\$3,029,366
Expenditures During FY 06:	<b>\$2,511,703</b>	\$4,966,372	\$3,208,484
Per Capita Revenue:	<b>\$60</b>	\$178	\$140
Per Capita Expenditures:	<b>\$59</b>	\$169	\$133
Revenues over (under) Expenditures:	<b>\$47,437</b>	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	<b>17.06%</b>	40.32%	34.89%
Ending Fund Balance for FY 06:	<b>\$428,471</b>	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	<b>\$10</b>	\$67	\$44

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$854,641</b>	\$995,831	\$167,901
Total Unrestricted Net Assets:	<b>\$333,768</b>	\$3,385,672	\$1,638,811



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$4,823,510</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$113</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.80%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$3,543,217</b>	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	<b>\$83</b>	\$42	\$
Revenue Collected During FY 06:	<b>\$1,290,004</b>	\$695,165	\$
Expenditures During FY 06:	<b>\$1,350,672</b>	\$712,913	\$
Per Capita Revenue:	<b>\$30</b>	\$21	\$
Per Capita Expenditures:	<b>\$32</b>	\$22	\$
Operating Income (loss):	<b>-\$60,668</b>	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>264.16%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	<b>\$3,567,983</b>	\$1,693,147	\$
Per Capita Ending Retained Earnings:	<b>\$84</b>	\$48	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Delavan Twp Park District**

Unit Code: **090/010/12** County: **TAZEWELL**

Fiscal Year End: **5/31/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$88,000**

Equalized Assessed Valuation: **\$27,007,692**

Population: **1,900**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$825**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$26,489</b>	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$52	\$18
Revenue Collected During FY 06:	<b>\$57,312</b>	\$208,320	\$122,676
Expenditures During FY 06:	<b>\$32,781</b>	\$210,288	\$127,465
Per Capita Revenue:	<b>\$30</b>	\$72	\$37
Per Capita Expenditures:	<b>\$17</b>	\$68	\$36
Revenues over (under) Expenditures:	<b>\$24,531</b>	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	<b>155.64%</b>	85.84%	51.18%
Ending Fund Balance for FY 06:	<b>\$51,020</b>	\$123,180	\$51,079
Per Capita Ending Fund Balance:	<b>\$27</b>	\$58	\$19

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$4,482</b>	\$5,236	\$
Total Unreserved Funds:	<b>\$46,538</b>	\$23,364	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$25,508	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$140,001	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Des Plaines Park District**

Unit Code: **016/190/12** County: **COOK**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,103,535**

Equalized Assessed Valuation: **\$1,771,075,743**

Population: **57,280**

Employees:

    Full Time: **43**

    Part Time: **602**

    Salaries Paid: **\$3,670,905**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$2,652,242</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>\$46</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$6,572,818</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$5,770,620</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$115</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$101</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>\$802,198</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>61.65%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>\$3,557,440</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>\$62</b>	<b>\$67</b>	<b>\$44</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$258,711</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$8,214,540</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$9,899,307</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$173</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.15%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$5,368,418</b>	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	<b>\$94</b>	\$42	\$
Revenue Collected During FY 06:	<b>\$2,936,252</b>	\$695,165	\$
Expenditures During FY 06:	<b>\$2,842,233</b>	\$712,913	\$
Per Capita Revenue:	<b>\$51</b>	\$21	\$
Per Capita Expenditures:	<b>\$50</b>	\$22	\$
Operating Income (loss):	<b>\$94,019</b>	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>188.56%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	<b>\$5,359,437</b>	\$1,693,147	\$
Per Capita Ending Retained Earnings:	<b>\$94</b>	\$48	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dixon Park District**

Unit Code: **052/010/12** County: **LEE**

Fiscal Year End: **3/31/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,405,531**

Equalized Assessed Valuation: **\$145,169,797**

Population: **15,452**

Employees:

    Full Time: **6**

    Part Time: **7**

    Salaries Paid: **\$342,266**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$372,788</b>	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$52	\$18
Revenue Collected During FY 06:	<b>\$719,415</b>	\$208,320	\$122,676
Expenditures During FY 06:	<b>\$632,417</b>	\$210,288	\$127,465
Per Capita Revenue:	<b>\$47</b>	\$72	\$37
Per Capita Expenditures:	<b>\$41</b>	\$68	\$36
Revenues over (under) Expenditures:	<b>\$86,998</b>	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	<b>72.70%</b>	85.84%	51.18%
Ending Fund Balance for FY 06:	<b>\$459,785</b>	\$123,180	\$51,079
Per Capita Ending Fund Balance:	<b>\$30</b>	\$58	\$19

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	<b>\$740,731</b>	\$140,001	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$464,551</b>	\$211,143	\$
Per Capita Debt:	<b>\$30</b>	\$51	\$
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 06:	<b>-\$82,537</b>	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	<b>-\$5</b>	\$5	\$
Revenue Collected During FY 06:	<b>\$</b>	\$19,512	\$
Expenditures During FY 06:	<b>\$5,786</b>	\$22,697	\$
Per Capita Revenue:	<b>\$</b>	\$2	\$
Per Capita Expenditures:	<b>\$</b>	\$2	\$
Operating Income (loss):	<b>-\$5,786</b>	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	<b>-1526.49%</b>	2.64%	0.00%
Ending Retained Earnings for FY 06:	<b>-\$88,323</b>	\$36,820	\$
Per Capita Ending Retained Earnings:	<b>-\$6</b>	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dolton Park District**

Unit Code: **016/200/12** County: **COOK**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,372,410**

Equalized Assessed Valuation: **\$268,982,425**

Population: **25,614**

Employees:

    Full Time: **15**

    Part Time: **54**

    Salaries Paid: **\$357,131**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$71,292</b>	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$66	\$35
Revenue Collected During FY 06:	<b>\$1,286,937</b>	\$5,269,514	\$3,029,366
Expenditures During FY 06:	<b>\$1,055,525</b>	\$4,966,372	\$3,208,484
Per Capita Revenue:	<b>\$50</b>	\$178	\$140
Per Capita Expenditures:	<b>\$41</b>	\$169	\$133
Revenues over (under) Expenditures:	<b>\$231,412</b>	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	<b>28.68%</b>	40.32%	34.89%
Ending Fund Balance for FY 06:	<b>\$302,704</b>	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	<b>\$12</b>	\$67	\$44

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	<b>-\$407,242</b>	\$3,385,672	\$1,638,811



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$370,253</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$14</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.03%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Douglas Park District**

Unit Code: **038/010/12** County: **IROQUOIS**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$43,038**

Equalized Assessed Valuation: **\$31,657,623**

Population: **2,098**

Employees:

    Full Time: **1**

    Part Time: **1**

    Salaries Paid: **\$6,750**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$7,066</b>	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$52	\$18
Revenue Collected During FY 06:	<b>\$44,722</b>	\$208,320	\$122,676
Expenditures During FY 06:	<b>\$43,351</b>	\$210,288	\$127,465
Per Capita Revenue:	<b>\$21</b>	\$72	\$37
Per Capita Expenditures:	<b>\$21</b>	\$68	\$36
Revenues over (under) Expenditures:	<b>\$1,371</b>	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	<b>19.46%</b>	85.84%	51.18%
Ending Fund Balance for FY 06:	<b>\$8,437</b>	\$123,180	\$51,079
Per Capita Ending Fund Balance:	<b>\$4</b>	\$58	\$19

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Downers Grove Park District**

Unit Code: **022/070/12** County: **DUPAGE**

Fiscal Year End: **5/31/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,081,566**

Equalized Assessed Valuation: **\$1,996,240,613**

Population: **49,094**

Employees:

    Full Time: **53**

    Part Time: **438**

    Salaries Paid: **\$4,017,237**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$1,149,110</b>	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	<b>\$23</b>	\$66	\$35
Revenue Collected During FY 06:	<b>\$7,908,699</b>	\$5,269,514	\$3,029,366
Expenditures During FY 06:	<b>\$6,916,765</b>	\$4,966,372	\$3,208,484
Per Capita Revenue:	<b>\$161</b>	\$178	\$140
Per Capita Expenditures:	<b>\$141</b>	\$169	\$133
Revenues over (under) Expenditures:	<b>\$991,934</b>	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	<b>8.40%</b>	40.32%	34.89%
Ending Fund Balance for FY 06:	<b>\$581,115</b>	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	<b>\$12</b>	\$67	\$44

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,011,433</b>	\$995,831	\$167,901
Total Unrestricted Net Assets:	<b>-\$291,806</b>	\$3,385,672	\$1,638,811



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$6,225,000</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$127</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.31%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$1,263,464</b>	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	<b>\$26</b>	\$42	\$
Revenue Collected During FY 06:	<b>\$981,992</b>	\$695,165	\$
Expenditures During FY 06:	<b>\$957,469</b>	\$712,913	\$
Per Capita Revenue:	<b>\$20</b>	\$21	\$
Per Capita Expenditures:	<b>\$20</b>	\$22	\$
Operating Income (loss):	<b>\$24,523</b>	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>298.29%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	<b>\$2,856,038</b>	\$1,693,147	\$
Per Capita Ending Retained Earnings:	<b>\$58</b>	\$48	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dundee Park District**

Unit Code: **045/040/12** County: **KANE**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,848,002**

Equalized Assessed Valuation: **\$1,596,429,108**

Population: **53,207**

Employees:

    Full Time: **65**

    Part Time: **820**

    Salaries Paid: **\$5,531,785**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$867,720</b>	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	<b>\$16</b>	\$66	\$35
Revenue Collected During FY 06:	<b>\$8,086,232</b>	\$5,269,514	\$3,029,366
Expenditures During FY 06:	<b>\$6,892,255</b>	\$4,966,372	\$3,208,484
Per Capita Revenue:	<b>\$152</b>	\$178	\$140
Per Capita Expenditures:	<b>\$130</b>	\$169	\$133
Revenues over (under) Expenditures:	<b>\$1,193,977</b>	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	<b>22.77%</b>	40.32%	34.89%
Ending Fund Balance for FY 06:	<b>\$1,569,302</b>	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	<b>\$29</b>	\$67	\$44

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,129,152</b>	\$995,831	\$167,901
Total Unrestricted Net Assets:	<b>\$796,888</b>	\$3,385,672	\$1,638,811



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$15,078,493</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$283</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.47%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$10,480,321</b>	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	<b>\$197</b>	\$42	\$
Revenue Collected During FY 06:	<b>\$3,001,965</b>	\$695,165	\$
Expenditures During FY 06:	<b>\$3,074,062</b>	\$712,913	\$
Per Capita Revenue:	<b>\$56</b>	\$21	\$
Per Capita Expenditures:	<b>\$58</b>	\$22	\$
Operating Income (loss):	<b>-\$72,097</b>	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>352.41%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	<b>\$10,833,288</b>	\$1,693,147	\$
Per Capita Ending Retained Earnings:	<b>\$204</b>	\$48	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dunleith Park District**

Unit Code: **043/015/12** County: **Jo Daviess**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$89,603**

Equalized Assessed Valuation: **\$57,791,469**

Population: **3,872**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$15,974**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$50,629</b>	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$52	\$18
Revenue Collected During FY 06:	<b>\$89,603</b>	\$208,320	\$122,676
Expenditures During FY 06:	<b>\$64,744</b>	\$210,288	\$127,465
Per Capita Revenue:	<b>\$23</b>	\$72	\$37
Per Capita Expenditures:	<b>\$17</b>	\$68	\$36
Revenues over (under) Expenditures:	<b>\$24,859</b>	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	<b>116.59%</b>	85.84%	51.18%
Ending Fund Balance for FY 06:	<b>\$75,488</b>	\$123,180	\$51,079
Per Capita Ending Fund Balance:	<b>\$19</b>	\$58	\$19

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **East St. Louis Park District**

Unit Code: **088/010/12** County: **ST. CLAIR**

Fiscal Year End: **2/28/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$799,000**

Equalized Assessed Valuation: **\$103,367,479**

Population: **60,000**

Employees:

    Full Time: **6**

    Part Time: **18**

    Salaries Paid: **\$294,854**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$136,380</b>	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	<b>\$2</b>	\$52	\$18
Revenue Collected During FY 06:	<b>\$551,699</b>	\$208,320	\$122,676
Expenditures During FY 06:	<b>\$615,254</b>	\$210,288	\$127,465
Per Capita Revenue:	<b>\$9</b>	\$72	\$37
Per Capita Expenditures:	<b>\$10</b>	\$68	\$36
Revenues over (under) Expenditures:	<b>-\$63,555</b>	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	<b>11.84%</b>	85.84%	51.18%
Ending Fund Balance for FY 06:	<b>\$72,825</b>	\$123,180	\$51,079
Per Capita Ending Fund Balance:	<b>\$1</b>	\$58	\$19

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$216,249</b>	\$25,508	\$
Total Unrestricted Net Assets:	<b>-\$143,424</b>	\$140,001	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$2,817</b>	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
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 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$438,000</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$33</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.23%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$193,475</b>	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	<b>\$133</b>	\$52	\$18
Revenue Collected During FY 06:	<b>\$204,153</b>	\$208,320	\$122,676
Expenditures During FY 06:	<b>\$198,313</b>	\$210,288	\$127,465
Per Capita Revenue:	<b>\$141</b>	\$72	\$37
Per Capita Expenditures:	<b>\$137</b>	\$68	\$36
Revenues over (under) Expenditures:	<b>\$5,840</b>	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	<b>100.51%</b>	85.84%	51.18%
Ending Fund Balance for FY 06:	<b>\$199,315</b>	\$123,180	\$51,079
Per Capita Ending Fund Balance:	<b>\$137</b>	\$58	\$19

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$170,000</b>	\$5,236	\$
Total Unreserved Funds:	<b>\$29,315</b>	\$23,364	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$6,394,391</b>	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	<b>\$184</b>	\$66	\$35
Revenue Collected During FY 06:	<b>\$14,707,247</b>	\$5,269,514	\$3,029,366
Expenditures During FY 06:	<b>\$13,927,466</b>	\$4,966,372	\$3,208,484
Per Capita Revenue:	<b>\$424</b>	\$178	\$140
Per Capita Expenditures:	<b>\$401</b>	\$169	\$133
Revenues over (under) Expenditures:	<b>\$779,781</b>	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	<b>51.51%</b>	40.32%	34.89%
Ending Fund Balance for FY 06:	<b>\$7,174,172</b>	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	<b>\$207</b>	\$67	\$44

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,105,506</b>	\$995,831	\$167,901
Total Unrestricted Net Assets:	<b>\$5,386,239</b>	\$3,385,672	\$1,638,811



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$15,740,000</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$453</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.60%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$17,939,915</b>	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	<b>\$517</b>	\$42	\$
Revenue Collected During FY 06:	<b>\$1,834,328</b>	\$695,165	\$
Expenditures During FY 06:	<b>\$1,765,447</b>	\$712,913	\$
Per Capita Revenue:	<b>\$53</b>	\$21	\$
Per Capita Expenditures:	<b>\$51</b>	\$22	\$
Operating Income (loss):	<b>\$68,881</b>	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>1020.07%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	<b>\$18,008,796</b>	\$1,693,147	\$
Per Capita Ending Retained Earnings:	<b>\$519</b>	\$48	\$





# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$12,276,903</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$273</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.00%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$12,931,255</b>	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	<b>\$288</b>	\$42	\$
Revenue Collected During FY 06:	<b>\$4,672,622</b>	\$695,165	\$
Expenditures During FY 06:	<b>\$3,952,684</b>	\$712,913	\$
Per Capita Revenue:	<b>\$104</b>	\$21	\$
Per Capita Expenditures:	<b>\$88</b>	\$22	\$
Operating Income (loss):	<b>\$719,938</b>	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>330.48%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	<b>\$13,062,783</b>	\$1,693,147	\$
Per Capita Ending Retained Earnings:	<b>\$290</b>	\$48	\$





# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Evanston Lighthouse Park District**

Unit Code: **016/220/12** County: **COOK**

Fiscal Year End: **12/31/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$94,271**

Equalized Assessed Valuation: **\$136,301,916**

Population: **1,907**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$33,749**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$77,259</b>	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	<b>\$41</b>	\$52	\$18
Revenue Collected During FY 06:	<b>\$90,966</b>	\$208,320	\$122,676
Expenditures During FY 06:	<b>\$82,116</b>	\$210,288	\$127,465
Per Capita Revenue:	<b>\$48</b>	\$72	\$37
Per Capita Expenditures:	<b>\$43</b>	\$68	\$36
Revenues over (under) Expenditures:	<b>\$8,850</b>	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	<b>104.86%</b>	85.84%	51.18%
Ending Fund Balance for FY 06:	<b>\$86,109</b>	\$123,180	\$51,079
Per Capita Ending Fund Balance:	<b>\$45</b>	\$58	\$19

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$52,700</b>	\$5,236	\$
Total Unreserved Funds:	<b>\$33,262</b>	\$23,364	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Fairfield Park District**

Unit Code: **096/010/12** County: **WAYNE**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$449,825**

Equalized Assessed Valuation: **\$29,170,227**

Population: **5,436**

Employees:

    Full Time: **3**

    Part Time: **26**

    Salaries Paid: **\$115,488**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$212,442</b>	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	<b>\$39</b>	\$52	\$18
Revenue Collected During FY 06:	<b>\$233,810</b>	\$208,320	\$122,676
Expenditures During FY 06:	<b>\$236,972</b>	\$210,288	\$127,465
Per Capita Revenue:	<b>\$43</b>	\$72	\$37
Per Capita Expenditures:	<b>\$44</b>	\$68	\$36
Revenues over (under) Expenditures:	<b>-\$3,162</b>	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	<b>88.31%</b>	85.84%	51.18%
Ending Fund Balance for FY 06:	<b>\$209,280</b>	\$123,180	\$51,079
Per Capita Ending Fund Balance:	<b>\$38</b>	\$58	\$19

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$221,017</b>	\$25,508	\$
Total Unrestricted Net Assets:	<b>\$57,618</b>	\$140,001	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$179,375</b>	\$211,143	\$
Per Capita Debt:	<b>\$33</b>	\$51	\$
General Obligation Debt over EAV:	<b>0.55%</b>	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: Farmington Township Park District

Unit Code: 029/020/12 County: FULTON

Fiscal Year End: 4/30/2006

Accounting Method: Cash With Assets

Appropriation or Budget: \$64,450

Equalized Assessed Valuation: \$31,913,664

Population: 3,400

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$8,945

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$38,399	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$11	\$52	\$18
Revenue Collected During FY 06:	\$24,755	\$208,320	\$122,676
Expenditures During FY 06:	\$42,911	\$210,288	\$127,465
Per Capita Revenue:	\$7	\$72	\$37
Per Capita Expenditures:	\$13	\$68	\$36
Revenues over (under) Expenditures:	-\$18,156	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	47.17%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$20,243	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$6	\$58	\$19

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$20,243	\$23,364	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Fifty-three Trails Estate Park District**

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$14,030</b>	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	<b>\$47</b>	\$52	\$18
Revenue Collected During FY 06:	<b>\$8,120</b>	\$208,320	\$122,676
Expenditures During FY 06:	<b>\$6,880</b>	\$210,288	\$127,465
Per Capita Revenue:	<b>\$27</b>	\$72	\$37
Per Capita Expenditures:	<b>\$23</b>	\$68	\$36
Revenues over (under) Expenditures:	<b>\$1,240</b>	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	<b>221.95%</b>	85.84%	51.18%
Ending Fund Balance for FY 06:	<b>\$15,270</b>	\$123,180	\$51,079
Per Capita Ending Fund Balance:	<b>\$51</b>	\$58	\$19

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Flagg-Rochelle Park District**

Unit Code: **071/010/12** County: **OGLE**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,695,910**

Equalized Assessed Valuation: **\$216,600,366**

Population: **13,500**

Employees:

    Full Time: **7**

    Part Time: **75**

    Salaries Paid: **\$432,053**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$324,286</b>	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$52	\$18
Revenue Collected During FY 06:	<b>\$690,555</b>	\$208,320	\$122,676
Expenditures During FY 06:	<b>\$709,721</b>	\$210,288	\$127,465
Per Capita Revenue:	<b>\$51</b>	\$72	\$37
Per Capita Expenditures:	<b>\$53</b>	\$68	\$36
Revenues over (under) Expenditures:	<b>-\$19,166</b>	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	<b>42.99%</b>	85.84%	51.18%
Ending Fund Balance for FY 06:	<b>\$305,120</b>	\$123,180	\$51,079
Per Capita Ending Fund Balance:	<b>\$23</b>	\$58	\$19

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	<b>\$810,510</b>	\$140,001	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$945,000</b>	\$211,143	\$
Per Capita Debt:	<b>\$70</b>	\$51	\$
General Obligation Debt over EAV:	<b>0.28%</b>	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$18,764</b>	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	<b>\$1</b>	\$5	\$
Revenue Collected During FY 06:	<b>\$204,317</b>	\$19,512	\$
Expenditures During FY 06:	<b>\$275,005</b>	\$22,697	\$
Per Capita Revenue:	<b>\$15</b>	\$2	\$
Per Capita Expenditures:	<b>\$20</b>	\$2	\$
Operating Income (loss):	<b>-\$70,688</b>	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	<b>-18.88%</b>	2.64%	0.00%
Ending Retained Earnings for FY 06:	<b>-\$51,924</b>	\$36,820	\$
Per Capita Ending Retained Earnings:	<b>-\$4</b>	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Flanagan #1 Park District**

Unit Code: **053/005/12** County: **LIVINGSTON**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$373,500**

Equalized Assessed Valuation: **\$22,298,082**

Population: **1,900**

Employees:

    Full Time: **1**

    Part Time: **17**

    Salaries Paid: **\$47,939**

#### Blended Component Units

Number Submitted = 1  
Flanagan #1 Park District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$16,327</b>	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$52	\$18
Revenue Collected During FY 06:	<b>\$153,982</b>	\$208,320	\$122,676
Expenditures During FY 06:	<b>\$150,385</b>	\$210,288	\$127,465
Per Capita Revenue:	<b>\$81</b>	\$72	\$37
Per Capita Expenditures:	<b>\$79</b>	\$68	\$36
Revenues over (under) Expenditures:	<b>\$3,597</b>	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	<b>13.25%</b>	85.84%	51.18%
Ending Fund Balance for FY 06:	<b>\$19,924</b>	\$123,180	\$51,079
Per Capita Ending Fund Balance:	<b>\$10</b>	\$58	\$19

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	<b>\$19,924</b>	\$23,364	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$80,000</b>	\$211,143	\$
Per Capita Debt:	<b>\$42</b>	\$51	\$
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 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Fon Du Lac Park District**

Unit Code: **090/020/12** County: **TAZEWELL**

Fiscal Year End: **12/31/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,921,056**

Equalized Assessed Valuation: **\$374,000,000**

Population: **22,536**

Employees:

    Full Time: **23**

    Part Time: **237**

    Salaries Paid: **\$1,657,552**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$487,743</b>	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$66	\$35
Revenue Collected During FY 06:	<b>\$2,420,555</b>	\$5,269,514	\$3,029,366
Expenditures During FY 06:	<b>\$2,304,554</b>	\$4,966,372	\$3,208,484
Per Capita Revenue:	<b>\$107</b>	\$178	\$140
Per Capita Expenditures:	<b>\$102</b>	\$169	\$133
Revenues over (under) Expenditures:	<b>\$116,001</b>	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	<b>32.85%</b>	40.32%	34.89%
Ending Fund Balance for FY 06:	<b>\$757,114</b>	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	<b>\$34</b>	\$67	\$44

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$184,406</b>	\$995,831	\$167,901
Total Unrestricted Net Assets:	<b>-\$458,924</b>	\$3,385,672	\$1,638,811



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$5,971,949</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$265</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.35%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$5,207,130</b>	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	<b>\$231</b>	\$42	\$
Revenue Collected During FY 06:	<b>\$1,636,756</b>	\$695,165	\$
Expenditures During FY 06:	<b>\$1,756,384</b>	\$712,913	\$
Per Capita Revenue:	<b>\$73</b>	\$21	\$
Per Capita Expenditures:	<b>\$78</b>	\$22	\$
Operating Income (loss):	<b>-\$119,628</b>	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>292.09%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	<b>\$5,130,281</b>	\$1,693,147	\$
Per Capita Ending Retained Earnings:	<b>\$228</b>	\$48	\$





# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$3,602,424</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$237</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.88%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$2,496,999</b>	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	<b>\$164</b>	\$42	\$
Revenue Collected During FY 06:	<b>\$217,133</b>	\$695,165	\$
Expenditures During FY 06:	<b>\$336,860</b>	\$712,913	\$
Per Capita Revenue:	<b>\$14</b>	\$21	\$
Per Capita Expenditures:	<b>\$22</b>	\$22	\$
Operating Income (loss):	<b>-\$119,727</b>	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>736.64%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	<b>\$2,481,432</b>	\$1,693,147	\$
Per Capita Ending Retained Earnings:	<b>\$163</b>	\$48	\$





# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$61,184</b>	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	<b>\$19</b>	\$52	\$18
Revenue Collected During FY 06:	<b>\$118,129</b>	\$208,320	\$122,676
Expenditures During FY 06:	<b>\$112,516</b>	\$210,288	\$127,465
Per Capita Revenue:	<b>\$37</b>	\$72	\$37
Per Capita Expenditures:	<b>\$35</b>	\$68	\$36
Revenues over (under) Expenditures:	<b>\$5,613</b>	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	<b>59.37%</b>	85.84%	51.18%
Ending Fund Balance for FY 06:	<b>\$66,797</b>	\$123,180	\$51,079
Per Capita Ending Fund Balance:	<b>\$21</b>	\$58	\$19

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$5,236	\$
Total Unreserved Funds:	<b>\$66,797</b>	\$23,364	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$25,508	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$140,001	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$233,000</b>	\$211,143	\$
Per Capita Debt:	<b>\$73</b>	\$51	\$
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 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Fox Valley Park District**

Unit Code: **045/050/12** County: **KANE**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,845,778**

Equalized Assessed Valuation: **\$3,954,606,035**

Population: **200,000**

Employees:

    Full Time: **95**

    Part Time: **1,006**

    Salaries Paid: **\$7,888,901**

#### Blended Component Units

Number Submitted = 2

Fox Valley Park District Aquatics

Orchard Valley Golf Course

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$4,517,864</b>	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	<b>\$23</b>	\$66	\$35
Revenue Collected During FY 06:	<b>\$20,270,208</b>	\$5,269,514	\$3,029,366
Expenditures During FY 06:	<b>\$18,302,712</b>	\$4,966,372	\$3,208,484
Per Capita Revenue:	<b>\$101</b>	\$178	\$140
Per Capita Expenditures:	<b>\$92</b>	\$169	\$133
Revenues over (under) Expenditures:	<b>\$1,967,496</b>	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	<b>34.56%</b>	40.32%	34.89%
Ending Fund Balance for FY 06:	<b>\$6,324,583</b>	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	<b>\$32</b>	\$67	\$44

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,323,925</b>	\$995,831	\$167,901
Total Unrestricted Net Assets:	<b>\$3,635,806</b>	\$3,385,672	\$1,638,811



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$43,425,186</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$217</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.98%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$





# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$984,000</b>	\$211,143	\$
Per Capita Debt:	<b>\$98</b>	\$51	\$
General Obligation Debt over EAV:	<b>1.61%</b>	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$1,442,236</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$87</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.24%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Frankfort Square Park District**

Unit Code: **099/035/12** County: **WILL**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,468,400**

Equalized Assessed Valuation: **\$440,326,729**

Population: **16,500**

Employees:

    Full Time: **13**

    Part Time: **150**

    Salaries Paid: **\$1,024,612**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$73,270</b>	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	<b>\$4</b>	\$66	\$35
Revenue Collected During FY 06:	<b>\$2,310,678</b>	\$5,269,514	\$3,029,366
Expenditures During FY 06:	<b>\$2,678,638</b>	\$4,966,372	\$3,208,484
Per Capita Revenue:	<b>\$140</b>	\$178	\$140
Per Capita Expenditures:	<b>\$162</b>	\$169	\$133
Revenues over (under) Expenditures:	<b>-\$367,960</b>	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	<b>-8.50%</b>	40.32%	34.89%
Ending Fund Balance for FY 06:	<b>-\$227,701</b>	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	<b>-\$14</b>	\$67	\$44

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$122,191</b>	\$995,831	\$167,901
Total Unrestricted Net Assets:	<b>-\$227,701</b>	\$3,385,672	\$1,638,811



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$8,282,358</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$502</b>	\$317	\$198
General Obligation Debt over EAV:	<b>1.69%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$2,129,384</b>	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	<b>\$129</b>	\$42	\$
Revenue Collected During FY 06:	<b>\$314,927</b>	\$695,165	\$
Expenditures During FY 06:	<b>\$340,263</b>	\$712,913	\$
Per Capita Revenue:	<b>\$19</b>	\$21	\$
Per Capita Expenditures:	<b>\$21</b>	\$22	\$
Operating Income (loss):	<b>-\$25,336</b>	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>642.34%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	<b>\$2,185,660</b>	\$1,693,147	\$
Per Capita Ending Retained Earnings:	<b>\$132</b>	\$48	\$





# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$1,525,770</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$100</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.23%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$1,299,318</b>	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	<b>\$85</b>	\$42	\$
Revenue Collected During FY 06:	<b>\$1,169,817</b>	\$695,165	\$
Expenditures During FY 06:	<b>\$1,127,002</b>	\$712,913	\$
Per Capita Revenue:	<b>\$76</b>	\$21	\$
Per Capita Expenditures:	<b>\$74</b>	\$22	\$
Operating Income (loss):	<b>\$42,815</b>	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>126.24%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	<b>\$1,422,763</b>	\$1,693,147	\$
Per Capita Ending Retained Earnings:	<b>\$93</b>	\$48	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: Franklin Township Park District

Unit Code: 019/020/12 County: DEKALB

Fiscal Year End: 4/1/2006

Accounting Method: Cash

Appropriation or Budget: \$46,850

Equalized Assessed Valuation: \$42,584,495

Population: 2,500

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$3,700

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$20,354	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$8	\$52	\$18
Revenue Collected During FY 06:	\$37,545	\$208,320	\$122,676
Expenditures During FY 06:	\$48,805	\$210,288	\$127,465
Per Capita Revenue:	\$15	\$72	\$37
Per Capita Expenditures:	\$20	\$68	\$36
Revenues over (under) Expenditures:	-\$11,260	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	18.63%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$9,094	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$4	\$58	\$19

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Freeport Park District**

Unit Code: **089/010/12** County: **STEPHENSON**

Fiscal Year End: **3/31/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$88,521,000**

Equalized Assessed Valuation: **\$239,472,700**

Population: **25,867**

Employees:

    Full Time: **21**

    Part Time: **177**

    Salaries Paid: **\$1,245,937**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$957,284</b>	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	<b>\$37</b>	\$66	\$35
Revenue Collected During FY 06:	<b>\$1,987,223</b>	\$5,269,514	\$3,029,366
Expenditures During FY 06:	<b>\$1,856,615</b>	\$4,966,372	\$3,208,484
Per Capita Revenue:	<b>\$77</b>	\$178	\$140
Per Capita Expenditures:	<b>\$72</b>	\$169	\$133
Revenues over (under) Expenditures:	<b>\$130,608</b>	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	<b>59.00%</b>	40.32%	34.89%
Ending Fund Balance for FY 06:	<b>\$1,095,484</b>	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	<b>\$42</b>	\$67	\$44

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>-\$212,729</b>	\$995,831	\$167,901
Total Unrestricted Net Assets:	<b>\$3,560,474</b>	\$3,385,672	\$1,638,811



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$1,267,525</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$49</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.38%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$2,961,682</b>	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	<b>\$114</b>	\$42	\$
Revenue Collected During FY 06:	<b>\$1,204,263</b>	\$695,165	\$
Expenditures During FY 06:	<b>\$1,064,474</b>	\$712,913	\$
Per Capita Revenue:	<b>\$47</b>	\$21	\$
Per Capita Expenditures:	<b>\$41</b>	\$22	\$
Operating Income (loss):	<b>\$139,789</b>	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>268.43%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	<b>\$2,857,352</b>	\$1,693,147	\$
Per Capita Ending Retained Earnings:	<b>\$110</b>	\$48	\$