



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Valley Park District**

Unit Code: **029/050/12** County: **Fulton**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$31,600**

Equalized Assessed Valuation: **\$18,000,000**

Population: **1,000**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$7,689**

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:	\$21,319	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$21	\$52	\$18
Revenue Collected During FY 06:	\$28,034	\$208,320	\$122,676
Expenditures During FY 06:	\$25,704	\$210,288	\$127,465
Per Capita Revenue:	\$28	\$72	\$37
Per Capita Expenditures:	\$26	\$68	\$36
Revenues over (under) Expenditures:	\$2,330	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	92.01%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$23,649	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$24	\$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: **Vandalia Park District**

Unit Code: **026/020/12** County: **FAYETTE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$296,000**

Equalized Assessed Valuation: **\$52,164,708**

Population: **6,200**

Employees:

 Full Time:

 Part Time: **35**

 Salaries Paid: **\$93,581**

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:	\$451,881	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$73	\$52	\$18
Revenue Collected During FY 06:	\$784,118	\$208,320	\$122,676
Expenditures During FY 06:	\$850,245	\$210,288	\$127,465
Per Capita Revenue:	\$126	\$72	\$37
Per Capita Expenditures:	\$137	\$68	\$36
Revenues over (under) Expenditures:	-\$66,127	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	52.15%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$443,397	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$72	\$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:	\$10,690	\$25,508	\$
Total Unrestricted Net Assets:	\$433,485	\$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:	\$45,000	\$211,143	\$
Per Capita Debt:	\$7	\$51	\$
General Obligation Debt over EAV:	0.09%	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:	\$73,830	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$29	\$52	\$18
Revenue Collected During FY 06:	\$171,404	\$208,320	\$122,676
Expenditures During FY 06:	\$168,953	\$210,288	\$127,465
Per Capita Revenue:	\$68	\$72	\$37
Per Capita Expenditures:	\$67	\$68	\$36
Revenues over (under) Expenditures:	\$2,451	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	44.72%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$75,550	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$30	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$75,450	\$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: **Vernon Hills Park District**

Unit Code: **049/097/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,881,623**

Equalized Assessed Valuation: **\$1,101,080,595**

Population: **23,353**

Employees:

 Full Time: **25**

 Part Time: **270**

 Salaries Paid: **\$1,749,344**

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:	\$282,056	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$12	\$66	\$35
Revenue Collected During FY 06:	\$4,516,227	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$4,088,871	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$193	\$178	\$140
Per Capita Expenditures:	\$175	\$169	\$133
Revenues over (under) Expenditures:	\$427,356	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	14.90%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$609,412	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$26	\$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:	\$5,352,979	\$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:	\$7,607,421	\$9,269,170	\$5,890,393
Per Capita Debt:	\$326	\$317	\$198
General Obligation Debt over EAV:	0.08%	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:	0.00%	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:

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:	-\$1,765,904	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	-\$71	\$66	\$35
Revenue Collected During FY 06:	\$4,015,848	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,406,176	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$161	\$178	\$140
Per Capita Expenditures:	\$136	\$169	\$133
Revenues over (under) Expenditures:	\$609,672	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	-33.71%	40.32%	34.89%
Ending Fund Balance for FY 06:	-\$1,148,232	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	-\$46	\$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:	\$1,206,761	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$2,435,908	\$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:	\$8,125,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$325	\$317	\$198
General Obligation Debt over EAV:	0.35%	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:	0.00%	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: **Walnut Park District**

Unit Code: **006/020/12** County: **BUREAU**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$255,607**

Equalized Assessed Valuation: **\$30,712,742**

Population: **2,400**

Employees:

 Full Time: **2**

 Part Time: **10**

 Salaries Paid: **\$87,217**

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:	\$51,505	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$21	\$52	\$18
Revenue Collected During FY 06:	\$121,230	\$208,320	\$122,676
Expenditures During FY 06:	\$129,968	\$210,288	\$127,465
Per Capita Revenue:	\$51	\$72	\$37
Per Capita Expenditures:	\$54	\$68	\$36
Revenues over (under) Expenditures:	-\$8,738	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	32.91%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$42,767	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$18	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$42,586	\$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:	\$55,000	\$211,143	\$
Per Capita Debt:	\$23	\$51	\$
General Obligation Debt over EAV:	0.18%	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: **Wards Creek Park District**

Unit Code: **022/205/12** County: **DuPage**

Fiscal Year End: **10/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$44,899**

Equalized Assessed Valuation: **\$39,814,629**

Population: **1,100**

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:	\$268,025	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$244	\$52	\$18
Revenue Collected During FY 06:	\$47,643	\$208,320	\$122,676
Expenditures During FY 06:	\$43,340	\$210,288	\$127,465
Per Capita Revenue:	\$43	\$72	\$37
Per Capita Expenditures:	\$39	\$68	\$36
Revenues over (under) Expenditures:	\$4,303	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	628.35%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$272,328	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$248	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$272,328	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$442,127	\$9,269,170	\$5,890,393
Per Capita Debt:	\$33	\$317	\$198
General Obligation Debt over EAV:	0.10%	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:	\$75,768	\$695,165	\$
Expenditures During FY 06:	\$71,448	\$712,913	\$
Per Capita Revenue:	\$6	\$21	\$
Per Capita Expenditures:	\$5	\$22	\$
Operating Income (loss):	\$4,320	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	131.31%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$93,818	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$7	\$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: **Waterloo Park District**

Unit Code: **067/010/12** County: **MONROE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,953,910**

Equalized Assessed Valuation: **\$168,738,428**

Population: **16,000**

Employees:

 Full Time: **3**

 Part Time: **3**

 Salaries Paid: **\$91,938**

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:	\$254,976	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$16	\$52	\$18
Revenue Collected During FY 06:	\$186,428	\$208,320	\$122,676
Expenditures During FY 06:	\$150,501	\$210,288	\$127,465
Per Capita Revenue:	\$12	\$72	\$37
Per Capita Expenditures:	\$9	\$68	\$36
Revenues over (under) Expenditures:	\$35,927	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	193.29%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$290,903	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$18	\$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:	\$1,719	\$25,508	\$
Total Unrestricted Net Assets:	\$212,903	\$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:	\$78,000	\$211,143	\$
Per Capita Debt:	\$5	\$51	\$
General Obligation Debt over EAV:	0.05%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$36,739	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	-\$2	\$5	\$
Revenue Collected During FY 06:	\$64,465	\$19,512	\$
Expenditures During FY 06:	\$77,248	\$22,697	\$
Per Capita Revenue:	\$4	\$2	\$
Per Capita Expenditures:	\$5	\$2	\$
Operating Income (loss):	-\$12,783	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	-64.11%	2.64%	0.00%
Ending Retained Earnings for FY 06:	-\$49,522	\$36,820	\$
Per Capita Ending Retained Earnings:	-\$3	\$5	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Watseka Park District**

Unit Code: **038/030/12** County: **IROQUOIS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$126,000**

Equalized Assessed Valuation: **\$38,348,745**

Population: **6,000**

Employees:

 Full Time: **2**

 Part Time: **12**

 Salaries Paid: **\$53,255**

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:	\$145,522	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$24	\$52	\$18
Revenue Collected During FY 06:	\$144,006	\$208,320	\$122,676
Expenditures During FY 06:	\$125,354	\$210,288	\$127,465
Per Capita Revenue:	\$24	\$72	\$37
Per Capita Expenditures:	\$21	\$68	\$36
Revenues over (under) Expenditures:	\$18,652	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	130.97%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$164,174	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$27	\$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:	\$3,700	\$25,508	\$
Total Unrestricted Net Assets:	\$16,474	\$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:	\$576,032	\$9,269,170	\$5,890,393
Per Capita Debt:	\$44	\$317	\$198
General Obligation Debt over EAV:	0.16%	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:	0.00%	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: **Waukegan Park District**

Unit Code: **049/110/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$38,589,000**

Equalized Assessed Valuation: **\$1,387,359,256**

Population: **87,901**

Employees:

 Full Time: **65**

 Part Time: **122**

 Salaries Paid: **\$4,183,460**

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:	\$6,695,600	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$76	\$66	\$35
Revenue Collected During FY 06:	\$9,556,675	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$5,909,733	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$109	\$178	\$140
Per Capita Expenditures:	\$67	\$169	\$133
Revenues over (under) Expenditures:	\$3,646,942	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	123.27%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$7,284,692	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$83	\$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:	\$4,485,378	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$31,555,566	\$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:	\$24,679,127	\$9,269,170	\$5,890,393
Per Capita Debt:	\$281	\$317	\$198
General Obligation Debt over EAV:	1.76%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,132,301	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$13	\$42	\$
Revenue Collected During FY 06:	\$2,768,973	\$695,165	\$
Expenditures During FY 06:	\$3,071,283	\$712,913	\$
Per Capita Revenue:	\$32	\$21	\$
Per Capita Expenditures:	\$35	\$22	\$
Operating Income (loss):	-\$302,310	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	27.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$829,121	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$9	\$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: **West Chicago Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,949,301**

Equalized Assessed Valuation: **\$868,040,848**

Population: **31,500**

Employees:

 Full Time: **18**

 Part Time: **130**

 Salaries Paid: **\$1,258,578**

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:	\$689,225	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$22	\$66	\$35
Revenue Collected During FY 06:	\$3,029,366	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,763,610	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$96	\$178	\$140
Per Capita Expenditures:	\$88	\$169	\$133
Revenues over (under) Expenditures:	\$265,756	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	34.56%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$954,981	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$30	\$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:	\$1,170,897	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$198,965	\$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:	\$5,845,891	\$9,269,170	\$5,890,393
Per Capita Debt:	\$186	\$317	\$198
General Obligation Debt over EAV:	0.08%	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:	0.00%	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:	\$1,865,750	\$9,269,170	\$5,890,393
Per Capita Debt:	\$107	\$317	\$198
General Obligation Debt over EAV:	0.08%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$395,260	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$23	\$42	\$
Revenue Collected During FY 06:	\$200,966	\$695,165	\$
Expenditures During FY 06:	\$251,450	\$712,913	\$
Per Capita Revenue:	\$12	\$21	\$
Per Capita Expenditures:	\$14	\$22	\$
Operating Income (loss):	-\$50,484	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	137.12%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$344,776	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$20	\$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:

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:	\$205,919	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$16	\$66	\$35
Revenue Collected During FY 06:	\$1,297,128	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$890,327	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$104	\$178	\$140
Per Capita Expenditures:	\$71	\$169	\$133
Revenues over (under) Expenditures:	\$406,801	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	73.27%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$652,302	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$52	\$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:	\$146,554	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$594,961	\$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:	\$612,243	\$9,269,170	\$5,890,393
Per Capita Debt:	\$49	\$317	\$198
General Obligation Debt over EAV:	0.10%	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:	0.00%	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:

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:	\$43,058	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$2	\$66	\$35
Revenue Collected During FY 06:	\$2,548,453	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,685,325	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$101	\$178	\$140
Per Capita Expenditures:	\$107	\$169	\$133
Revenues over (under) Expenditures:	-\$136,872	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	1.21%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$32,421	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$1	\$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:	\$379,803	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$136,487	\$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:	\$8,906,417	\$9,269,170	\$5,890,393
Per Capita Debt:	\$353	\$317	\$198
General Obligation Debt over EAV:	1.16%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,063,621	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$82	\$42	\$
Revenue Collected During FY 06:	\$705,712	\$695,165	\$
Expenditures During FY 06:	\$847,418	\$712,913	\$
Per Capita Revenue:	\$28	\$21	\$
Per Capita Expenditures:	\$34	\$22	\$
Operating Income (loss):	-\$141,706	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	224.20%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$1,899,915	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$75	\$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:	\$42,175,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$767	\$317	\$198
General Obligation Debt over EAV:	0.00%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$14,781,923	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$269	\$42	\$
Revenue Collected During FY 06:	\$1,965,816	\$695,165	\$
Expenditures During FY 06:	\$2,395,803	\$712,913	\$
Per Capita Revenue:	\$36	\$21	\$
Per Capita Expenditures:	\$44	\$22	\$
Operating Income (loss):	-\$429,987	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	852.37%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$20,421,018	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$371	\$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:	\$11,401,260	\$9,269,170	\$5,890,393
Per Capita Debt:	\$311	\$317	\$198
General Obligation Debt over EAV:	0.43%	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:	0.00%	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: **Wildwood Park District**

Unit Code: **049/115/12** County: **LAKE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$941,000**

Equalized Assessed Valuation: **\$96,524,293**

Population: **7,000**

Employees:

 Full Time: **2**

 Part Time: **47**

 Salaries Paid: **\$188,789**

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:	\$101,949	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$15	\$52	\$18
Revenue Collected During FY 06:	\$475,636	\$208,320	\$122,676
Expenditures During FY 06:	\$508,822	\$210,288	\$127,465
Per Capita Revenue:	\$68	\$72	\$37
Per Capita Expenditures:	\$73	\$68	\$36
Revenues over (under) Expenditures:	-\$33,186	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	14.67%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$74,661	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$11	\$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:	\$49,857	\$25,508	\$
Total Unrestricted Net Assets:	\$24,804	\$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:	\$227,898	\$211,143	\$
Per Capita Debt:	\$33	\$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: **Wilmette Park District**

Unit Code: **016/830/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$24,812,947**

Equalized Assessed Valuation: **\$1,625,889,391**

Population: **27,600**

Employees:

 Full Time: **81**

 Part Time: **1,109**

 Salaries Paid: **\$8,250,417**

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:	\$3,219,499	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$117	\$66	\$35
Revenue Collected During FY 06:	\$16,969,395	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$15,319,757	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$615	\$178	\$140
Per Capita Expenditures:	\$555	\$169	\$133
Revenues over (under) Expenditures:	\$1,649,638	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	25.82%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$3,955,937	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$143	\$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:	\$517,328	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$5,074,903	\$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:	\$34,961,935	\$9,269,170	\$5,890,393
Per Capita Debt:	\$1,267	\$317	\$198
General Obligation Debt over EAV:	1.84%	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:	0.00%	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: **Wilmington Island Park District**

Unit Code: **099/090/12** County: **WILL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$367,219**

Equalized Assessed Valuation: **\$85,155,599**

Population: **5,100**

Employees:

 Full Time: **2**

 Part Time: **2**

 Salaries Paid: **\$79,914**

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:	\$8,929	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$2	\$52	\$18
Revenue Collected During FY 06:	\$170,204	\$208,320	\$122,676
Expenditures During FY 06:	\$190,653	\$210,288	\$127,465
Per Capita Revenue:	\$33	\$72	\$37
Per Capita Expenditures:	\$37	\$68	\$36
Revenues over (under) Expenditures:	-\$20,449	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	10.79%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$20,580	\$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:	\$20,580	\$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:	\$51,000	\$211,143	\$
Per Capita Debt:	\$10	\$51	\$
General Obligation Debt over EAV:	0.06%	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: **Winfield Park District**

Unit Code: **022/235/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$272,614,198**

Equalized Assessed Valuation: **\$239,128,073**

Population: **9,000**

Employees:

 Full Time: **6**

 Part Time: **12**

 Salaries Paid: **\$560,318**

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:	-\$89,291	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	-\$10	\$66	\$35
Revenue Collected During FY 06:	\$1,535,432	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,451,891	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$171	\$178	\$140
Per Capita Expenditures:	\$161	\$169	\$133
Revenues over (under) Expenditures:	\$83,541	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	-2.81%	40.32%	34.89%
Ending Fund Balance for FY 06:	-\$40,750	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	-\$5	\$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:	\$1,334,541	\$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:	\$4,810,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$534	\$317	\$198
General Obligation Debt over EAV:	2.01%	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:	0.00%	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: **Winnebago Park District**

Unit Code: **101/030/12** County: **Winnebago**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$885,500**

Equalized Assessed Valuation: **\$86,684,182**

Population: **4,000**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$33,380**

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:	\$619,728	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$155	\$52	\$18
Revenue Collected During FY 06:	\$203,752	\$208,320	\$122,676
Expenditures During FY 06:	\$411,577	\$210,288	\$127,465
Per Capita Revenue:	\$51	\$72	\$37
Per Capita Expenditures:	\$103	\$68	\$36
Revenues over (under) Expenditures:	-\$207,825	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	100.08%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$411,903	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$103	\$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:	\$411,903	\$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:	\$5,167,214	\$9,269,170	\$5,890,393
Per Capita Debt:	\$369	\$317	\$198
General Obligation Debt over EAV:	0.24%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$5,754,208	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$411	\$42	\$
Revenue Collected During FY 06:	\$4,298,989	\$695,165	\$
Expenditures During FY 06:	\$4,191,465	\$712,913	\$
Per Capita Revenue:	\$307	\$21	\$
Per Capita Expenditures:	\$299	\$22	\$
Operating Income (loss):	\$107,524	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	139.85%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$5,861,732	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$419	\$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:	\$10,850	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$14	\$52	\$18
Revenue Collected During FY 06:	\$20,987	\$208,320	\$122,676
Expenditures During FY 06:	\$21,149	\$210,288	\$127,465
Per Capita Revenue:	\$28	\$72	\$37
Per Capita Expenditures:	\$28	\$68	\$36
Revenues over (under) Expenditures:	-\$162	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	50.54%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$10,688	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$14	\$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: **Wood Dale Park District**

Unit Code: **022/240/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,902,879**

Equalized Assessed Valuation: **\$627,199,971**

Population: **14,000**

Employees:

 Full Time: **21**

 Part Time: **107**

 Salaries Paid: **\$1,763,515**

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:	\$768,209	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$55	\$66	\$35
Revenue Collected During FY 06:	\$2,283,491	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,140,024	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$163	\$178	\$140
Per Capita Expenditures:	\$153	\$169	\$133
Revenues over (under) Expenditures:	\$143,467	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	40.11%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$858,424	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$61	\$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:	\$292,260	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$858,424	\$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:	\$5,912,332	\$9,269,170	\$5,890,393
Per Capita Debt:	\$422	\$317	\$198
General Obligation Debt over EAV:	0.56%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$4,844,668	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$346	\$42	\$
Revenue Collected During FY 06:	\$1,593,588	\$695,165	\$
Expenditures During FY 06:	\$1,719,972	\$712,913	\$
Per Capita Revenue:	\$114	\$21	\$
Per Capita Expenditures:	\$123	\$22	\$
Operating Income (loss):	-\$126,384	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	296.87%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$5,106,019	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$365	\$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: **Woodridge Park District**

Unit Code: **022/250/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,924,650**

Equalized Assessed Valuation: **\$1,022,166,390**

Population: **35,535**

Employees:

 Full Time: **31**

 Part Time: **373**

 Salaries Paid: **\$2,385,209**

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:	\$1,958,352	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$55	\$66	\$35
Revenue Collected During FY 06:	\$4,983,691	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$4,740,512	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$140	\$178	\$140
Per Capita Expenditures:	\$133	\$169	\$133
Revenues over (under) Expenditures:	\$243,179	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	30.02%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,422,923	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$40	\$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:	\$128,020	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$610,554	\$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:	\$9,508,581	\$9,269,170	\$5,890,393
Per Capita Debt:	\$268	\$317	\$198
General Obligation Debt over EAV:	0.78%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,619,813	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$74	\$42	\$
Revenue Collected During FY 06:	\$794,736	\$695,165	\$
Expenditures During FY 06:	\$1,431,764	\$712,913	\$
Per Capita Revenue:	\$22	\$21	\$
Per Capita Expenditures:	\$40	\$22	\$
Operating Income (loss):	-\$637,028	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	138.49%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$1,982,785	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$56	\$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: **Worth Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,444,050**

Equalized Assessed Valuation: **\$197,622,702**

Population: **10,652**

Employees:

 Full Time: **4**

 Part Time: **26**

 Salaries Paid: **\$408,511**

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:	\$303,105	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$28	\$66	\$35
Revenue Collected During FY 06:	\$942,137	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$920,113	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$88	\$178	\$140
Per Capita Expenditures:	\$86	\$169	\$133
Revenues over (under) Expenditures:	\$22,024	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	40.12%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$369,124	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$35	\$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:	\$760,764	\$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:	\$275,382	\$9,269,170	\$5,890,393
Per Capita Debt:	\$26	\$317	\$198
General Obligation Debt over EAV:	0.13%	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:	0.00%	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: **York Center Park District**

Unit Code: **022/260/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,292,667**

Equalized Assessed Valuation: **\$212,772,984**

Population: **4,000**

Employees:

 Full Time: **5**

 Part Time: **15**

 Salaries Paid: **\$416,613**

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:	\$309,771	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$77	\$66	\$35
Revenue Collected During FY 06:	\$878,912	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$884,440	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$220	\$178	\$140
Per Capita Expenditures:	\$221	\$169	\$133
Revenues over (under) Expenditures:	-\$5,528	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	34.40%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$304,243	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$76	\$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:	\$101,338	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$304,241	\$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:	\$1,135,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$284	\$317	\$198
General Obligation Debt over EAV:	0.53%	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:	0.00%	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: **Zion Park District**

Unit Code: **049/120/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,805,000**

Equalized Assessed Valuation: **\$346,642,021**

Population: **22,866**

Employees:

 Full Time: **25**

 Part Time: **98**

 Salaries Paid: **\$2,274,509**

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:	\$2,325,278	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$102	\$66	\$35
Revenue Collected During FY 06:	\$4,175,614	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,988,853	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$183	\$178	\$140
Per Capita Expenditures:	\$174	\$169	\$133
Revenues over (under) Expenditures:	\$186,761	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	65.87%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$2,627,362	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$115	\$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:	\$1,543,635	\$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:	\$6,477,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$283	\$317	\$198
General Obligation Debt over EAV:	0.14%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,859,756	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$81	\$42	\$
Revenue Collected During FY 06:	\$1,660,918	\$695,165	\$
Expenditures During FY 06:	\$1,760,141	\$712,913	\$
Per Capita Revenue:	\$73	\$21	\$
Per Capita Expenditures:	\$77	\$22	\$
Operating Income (loss):	-\$99,223	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	101.53%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$1,787,044	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$78	\$48	\$