



FISCAL YEAR 2007

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 07:	-\$838,412	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	-\$23	-\$702	\$41
Revenue Collected During FY 07:	\$5,256,717	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$5,126,484	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$146	\$2,900	\$147
Per Capita Expenditures:	\$143	\$2,751	\$134
Revenues over (under) Expenditures:	\$130,233	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	-13.81%	44.17%	36.40%
Ending Fund Balance for FY 07:	-\$708,179	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	-\$20	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$5,781,227	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$15,495,263	\$9,416,108	\$5,901,815
Per Capita Debt:	\$431	\$5,423	\$234
General Obligation Debt over EAV:	0.98%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Aledo Park District**

Unit Code: **066/010/12** County: **MERCER**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$240,810**

Equalized Assessed Valuation: **\$28,760,495**

Population: **3,400**

Employees:

 Full Time:

 Part Time: **21**

 Salaries Paid: **\$32,179**

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 07:	\$15,029	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$4	\$59	\$18
Revenue Collected During FY 07:	\$131,638	\$215,308	\$125,712
Expenditures During FY 07:	\$129,094	\$222,524	\$116,448
Per Capita Revenue:	\$39	\$75	\$40
Per Capita Expenditures:	\$38	\$70	\$38
Revenues over (under) Expenditures:	\$2,544	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	13.61%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$17,573	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$5	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$17,573	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

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 07:	\$20,150	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$19	\$59	\$18
Revenue Collected During FY 07:	\$52,193	\$215,308	\$125,712
Expenditures During FY 07:	\$52,767	\$222,524	\$116,448
Per Capita Revenue:	\$50	\$75	\$40
Per Capita Expenditures:	\$51	\$70	\$38
Revenues over (under) Expenditures:	-\$574	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	37.10%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$19,576	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$19	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,196	\$257,293	\$
Per Capita Debt:	\$1	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Alsip Park District**

Unit Code: **016/010/12** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,350,163**

Equalized Assessed Valuation: **\$691,728,423**

Population: **19,000**

Employees:

 Full Time: **19**

 Part Time: **220**

 Salaries Paid: **\$1,264,653**

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 07:	\$496,722	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$26	-\$702	\$41
Revenue Collected During FY 07:	\$2,255,529	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$2,246,441	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$119	\$2,900	\$147
Per Capita Expenditures:	\$118	\$2,751	\$134
Revenues over (under) Expenditures:	\$9,088	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	22.52%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$505,810	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$27	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$3,766,765	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,725,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$196	\$5,423	\$234
General Obligation Debt over EAV:	0.54%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,563,521	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$82	\$49	\$
Revenue Collected During FY 07:	\$855,643	\$720,842	\$
Expenditures During FY 07:	\$919,713	\$749,283	\$
Per Capita Revenue:	\$45	\$22	\$
Per Capita Expenditures:	\$48	\$23	\$
Operating Income (loss):	-\$64,070	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	163.03%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$1,499,451	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$79	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Arlington Heights Park District**

Unit Code: **016/020/12** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,537,373**

Equalized Assessed Valuation: **\$2,615,930,848**

Population: **78,001**

Employees:

 Full Time: **102**

 Part Time: **1,112**

 Salaries Paid: **\$9,468,610**

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 07:	\$9,589,199	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$123	-\$702	\$41
Revenue Collected During FY 07:	\$17,071,750	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$15,118,262	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$219	\$2,900	\$147
Per Capita Expenditures:	\$194	\$2,751	\$134
Revenues over (under) Expenditures:	\$1,953,488	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	75.08%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$11,350,719	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$146	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,594,142	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$16,637,781	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$31,427,272	\$9,416,108	\$5,901,815
Per Capita Debt:	\$403	\$5,423	\$234
General Obligation Debt over EAV:	1.07%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$6,486,624	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$83	\$49	\$
Revenue Collected During FY 07:	\$2,125,708	\$720,842	\$
Expenditures During FY 07:	\$2,133,722	\$749,283	\$
Per Capita Revenue:	\$27	\$22	\$
Per Capita Expenditures:	\$27	\$23	\$
Operating Income (loss):	-\$8,014	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	312.63%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$6,670,578	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$86	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Armington Community Park District**

Unit Code: **090/005/12** County: **Tazewell**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$50,940**

Equalized Assessed Valuation: **\$13,565,804**

Population: **1,000**

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 07:	\$7,876	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$8	\$59	\$18
Revenue Collected During FY 07:	\$38,752	\$215,308	\$125,712
Expenditures During FY 07:	\$31,483	\$222,524	\$116,448
Per Capita Revenue:	\$39	\$75	\$40
Per Capita Expenditures:	\$31	\$70	\$38
Revenues over (under) Expenditures:	\$7,269	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	48.11%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$15,145	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$15	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

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 07:	\$47,968	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$22	\$59	\$18
Revenue Collected During FY 07:	\$192,280	\$215,308	\$125,712
Expenditures During FY 07:	\$158,997	\$222,524	\$116,448
Per Capita Revenue:	\$87	\$75	\$40
Per Capita Expenditures:	\$72	\$70	\$38
Revenues over (under) Expenditures:	\$33,283	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	51.10%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$81,251	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$37	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$81,251	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

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 07:	\$9,196	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$1	\$59	\$18
Revenue Collected During FY 07:	\$17,055	\$215,308	\$125,712
Expenditures During FY 07:	\$17,103	\$222,524	\$116,448
Per Capita Revenue:	\$2	\$75	\$40
Per Capita Expenditures:	\$2	\$70	\$38
Revenues over (under) Expenditures:	-\$48	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	53.49%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$9,148	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$1	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
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General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
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Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Atlanta Memorial Park District**

Unit Code: **054/010/12** County: **LOGAN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$51,200**

Equalized Assessed Valuation: **\$32,010,532**

Population: **2,000**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$10,493**

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 07:	\$23,649	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$12	\$59	\$18
Revenue Collected During FY 07:	\$47,705	\$215,308	\$125,712
Expenditures During FY 07:	\$52,638	\$222,524	\$116,448
Per Capita Revenue:	\$24	\$75	\$40
Per Capita Expenditures:	\$26	\$70	\$38
Revenues over (under) Expenditures:	-\$4,933	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	35.56%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$18,716	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$9	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$18,716	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

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 07:	\$15,167	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$12	\$59	\$18
Revenue Collected During FY 07:	\$23,329	\$215,308	\$125,712
Expenditures During FY 07:	\$19,073	\$222,524	\$116,448
Per Capita Revenue:	\$19	\$75	\$40
Per Capita Expenditures:	\$15	\$70	\$38
Revenues over (under) Expenditures:	\$4,256	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	101.84%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$19,423	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$16	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Barrington Park District**

Unit Code: **049/010/12** County: **LAKE**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,320,896**

Equalized Assessed Valuation: **\$640,342,136**

Population: **39,819**

Employees:

 Full Time: **15**

 Part Time: **286**

 Salaries Paid: **\$1,782,851**

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 07:	\$1,742,657	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$44	-\$702	\$41
Revenue Collected During FY 07:	\$4,329,983	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$3,973,392	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$109	\$2,900	\$147
Per Capita Expenditures:	\$100	\$2,751	\$134
Revenues over (under) Expenditures:	\$356,591	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	52.83%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$2,099,248	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$53	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$2,208,862	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$17,370,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$436	\$5,423	\$234
General Obligation Debt over EAV:	2.02%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Barrington-Countryside Park District**

Unit Code: **016/025/12** County: **COOK**

Fiscal Year End: **12/31/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$326,800**

Equalized Assessed Valuation: **\$429,956,647**

Population: **4,400**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$40,031**

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 07:	\$198,241	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$45	\$59	\$18
Revenue Collected During FY 07:	\$150,287	\$215,308	\$125,712
Expenditures During FY 07:	\$137,453	\$222,524	\$116,448
Per Capita Revenue:	\$34	\$75	\$40
Per Capita Expenditures:	\$31	\$70	\$38
Revenues over (under) Expenditures:	\$12,834	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	153.56%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$211,075	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$48	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$211,075	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bartlett Park District**

Unit Code: **016/030/12** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,929,793**

Equalized Assessed Valuation: **\$1,185,463,161**

Population: **39,377**

Employees:

 Full Time: **39**

 Part Time: **322**

 Salaries Paid: **\$2,411,596**

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 07:	\$3,896,315	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$99	-\$702	\$41
Revenue Collected During FY 07:	\$6,540,402	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$7,198,677	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$166	\$2,900	\$147
Per Capita Expenditures:	\$183	\$2,751	\$134
Revenues over (under) Expenditures:	-\$658,275	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	27.89%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$2,007,866	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$51	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$971,116	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$3,346,239	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$20,614,480	\$9,416,108	\$5,901,815
Per Capita Debt:	\$524	\$5,423	\$234
General Obligation Debt over EAV:	1.43%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$706,928	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$18	\$49	\$
Revenue Collected During FY 07:	\$242,413	\$720,842	\$
Expenditures During FY 07:	\$257,120	\$749,283	\$
Per Capita Revenue:	\$6	\$22	\$
Per Capita Expenditures:	\$7	\$23	\$
Operating Income (loss):	-\$14,707	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	269.22%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$692,221	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$18	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Batavia Park District**

Unit Code: **045/010/12** County: **KANE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,197,618**

Equalized Assessed Valuation: **\$915,641,784**

Population: **25,281**

Employees:

 Full Time: **27**

 Part Time: **300**

 Salaries Paid: **\$2,097,098**

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 07:	\$981,331	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$39	-\$702	\$41
Revenue Collected During FY 07:	\$5,589,219	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$5,638,961	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$221	\$2,900	\$147
Per Capita Expenditures:	\$223	\$2,751	\$134
Revenues over (under) Expenditures:	-\$49,742	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	16.52%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$931,589	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$37	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$7,879,822	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$10,722,920	\$9,416,108	\$5,901,815
Per Capita Debt:	\$424	\$5,423	\$234
General Obligation Debt over EAV:	1.17%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Beardstown Park District**

Unit Code: **009/010/12** County: **CASS**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$582,950**

Equalized Assessed Valuation: **\$53,881,629**

Population: **8,500**

Employees:

 Full Time: **3**

 Part Time: **21**

 Salaries Paid: **\$172,906**

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 07:	\$111,802	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$13	\$59	\$18
Revenue Collected During FY 07:	\$345,436	\$215,308	\$125,712
Expenditures During FY 07:	\$416,884	\$222,524	\$116,448
Per Capita Revenue:	\$41	\$75	\$40
Per Capita Expenditures:	\$49	\$70	\$38
Revenues over (under) Expenditures:	-\$71,448	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	31.27%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$130,354	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$15	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$130,354	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$198,400	\$257,293	\$
Per Capita Debt:	\$23	\$52	\$
General Obligation Debt over EAV:	0.37%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bedford Park District**

Unit Code: **016/040/12** County: **COOK**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,904,600**

Equalized Assessed Valuation: **\$476,024,671**

Population: **1,400**

Employees:

 Full Time: **9**

 Part Time: **40**

 Salaries Paid: **\$634,762**

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 07:	\$360,188	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$257	-\$702	\$41
Revenue Collected During FY 07:	\$1,477,252	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,456,382	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$1,055	\$2,900	\$147
Per Capita Expenditures:	\$1,040	\$2,751	\$134
Revenues over (under) Expenditures:	\$20,870	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	26.16%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$381,058	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$272	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$248,108	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$205,875	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,181,639	\$9,416,108	\$5,901,815
Per Capita Debt:	\$2,273	\$5,423	\$234
General Obligation Debt over EAV:	0.45%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Belvidere Park District**

Unit Code: **004/010/12** County: **BOONE**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,691,011**

Equalized Assessed Valuation: **\$664,747,331**

Population: **32,000**

Employees:

 Full Time: **15**

 Part Time: **202**

 Salaries Paid: **\$1,203,391**

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 07:	\$1,053,150	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$33	-\$702	\$41
Revenue Collected During FY 07:	\$2,955,478	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$2,494,027	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$92	\$2,900	\$147
Per Capita Expenditures:	\$78	\$2,751	\$134
Revenues over (under) Expenditures:	\$461,451	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	61.11%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,524,155	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$48	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$565,125	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$1,429,905	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$6,065,602	\$9,416,108	\$5,901,815
Per Capita Debt:	\$190	\$5,423	\$234
General Obligation Debt over EAV:	0.14%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bensenville Park District**

Unit Code: **022/020/12** County: **DUPAGE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,029,828**

Equalized Assessed Valuation: **\$923,377,041**

Population: **26,000**

Employees:

 Full Time: **40**

 Part Time: **280**

 Salaries Paid: **\$2,759,098**

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 07:	\$609,813	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$23	-\$702	\$41
Revenue Collected During FY 07:	\$3,119,714	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$2,734,644	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$120	\$2,900	\$147
Per Capita Expenditures:	\$105	\$2,751	\$134
Revenues over (under) Expenditures:	\$385,070	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	36.38%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$994,883	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$38	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$4,271,998	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$11,245,655	\$9,416,108	\$5,901,815
Per Capita Debt:	\$433	\$5,423	\$234
General Obligation Debt over EAV:	0.13%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,567,376	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$99	\$49	\$
Revenue Collected During FY 07:	\$3,732,744	\$720,842	\$
Expenditures During FY 07:	\$4,102,517	\$749,283	\$
Per Capita Revenue:	\$144	\$22	\$
Per Capita Expenditures:	\$158	\$23	\$
Operating Income (loss):	-\$369,773	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	53.57%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$2,197,603	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$85	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Berkeley Park District**

Unit Code: **016/050/12** County: **COOK**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$699,004**

Equalized Assessed Valuation: **\$88,833,865**

Population: **5,125**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$38,221**

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 07:	\$146,552	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$29	\$59	\$18
Revenue Collected During FY 07:	\$179,739	\$215,308	\$125,712
Expenditures During FY 07:	\$152,435	\$222,524	\$116,448
Per Capita Revenue:	\$35	\$75	\$40
Per Capita Expenditures:	\$30	\$70	\$38
Revenues over (under) Expenditures:	\$27,304	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	114.05%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$173,856	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$34	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$189,075	\$108,583	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$42,824	\$257,293	\$
Per Capita Debt:	\$8	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Berwyn Park District**

Unit Code: **016/060/12** County: **COOK**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,712,201**

Equalized Assessed Valuation: **\$504,729,745**

Population: **37,000**

Employees:

 Full Time: **9**

 Part Time: **33**

 Salaries Paid: **\$701,062**

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 07:	\$317,007	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$9	-\$702	\$41
Revenue Collected During FY 07:	\$1,516,520	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,632,481	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$41	\$2,900	\$147
Per Capita Expenditures:	\$44	\$2,751	\$134
Revenues over (under) Expenditures:	-\$115,961	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	12.32%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$201,046	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$5	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$210,754	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$81,335	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,095,738	\$9,416,108	\$5,901,815
Per Capita Debt:	\$57	\$5,423	\$234
General Obligation Debt over EAV:	0.41%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Big Rock Park District**

Unit Code: **045/015/12** County: **KANE**

Fiscal Year End: **5/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$75,632**

Equalized Assessed Valuation: **\$512,270**

Population: **2,000**

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 07:	\$	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$	\$59	\$18
Revenue Collected During FY 07:	\$75,673	\$215,308	\$125,712
Expenditures During FY 07:	\$70,325	\$222,524	\$116,448
Per Capita Revenue:	\$38	\$75	\$40
Per Capita Expenditures:	\$35	\$70	\$38
Revenues over (under) Expenditures:	\$5,348	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	7.60%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$5,348	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$3	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$6,288	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Black Hawk Park District**

Unit Code: **043/010/12** County: **JO DAVIESS**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$110,375**

Equalized Assessed Valuation: **\$20,897,345**

Population: **1,975**

Employees:

 Full Time:

 Part Time: **23**

 Salaries Paid: **\$33,609**

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 07:	\$44,654	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$23	\$59	\$18
Revenue Collected During FY 07:	\$85,771	\$215,308	\$125,712
Expenditures During FY 07:	\$75,927	\$222,524	\$116,448
Per Capita Revenue:	\$43	\$75	\$40
Per Capita Expenditures:	\$38	\$70	\$38
Revenues over (under) Expenditures:	\$9,844	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	71.78%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$54,498	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$28	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

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 07:	\$11,827	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$15	\$59	\$18
Revenue Collected During FY 07:	\$5,708	\$215,308	\$125,712
Expenditures During FY 07:	\$7,259	\$222,524	\$116,448
Per Capita Revenue:	\$7	\$75	\$40
Per Capita Expenditures:	\$9	\$70	\$38
Revenues over (under) Expenditures:	-\$1,551	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	141.56%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$10,276	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$13	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bloomington Park District**

Unit Code: **022/030/12** County: **DUPAGE**

Fiscal Year End: **5/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,318,994**

Equalized Assessed Valuation: **\$1,072,203,668**

Population: **24,000**

Employees:

 Full Time: **21**

 Part Time: **87**

 Salaries Paid: **\$1,706,989**

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 07:	\$2,186,646	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$91	-\$702	\$41
Revenue Collected During FY 07:	\$3,838,459	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$3,637,124	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$160	\$2,900	\$147
Per Capita Expenditures:	\$152	\$2,751	\$134
Revenues over (under) Expenditures:	\$201,335	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	66.25%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$2,409,643	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$100	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$651,132	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$2,518,252	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$7,844,840	\$9,416,108	\$5,901,815
Per Capita Debt:	\$327	\$5,423	\$234
General Obligation Debt over EAV:	0.66%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Blue Island Park District**

Unit Code: **016/070/12** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,359,600**

Equalized Assessed Valuation: **\$239,132,151**

Population: **22,547**

Employees:

 Full Time: **67**

 Part Time: **130**

 Salaries Paid: **\$324,266**

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 07:	\$1,110,834	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$49	-\$702	\$41
Revenue Collected During FY 07:	\$1,387,950	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$823,012	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$62	\$2,900	\$147
Per Capita Expenditures:	\$37	\$2,751	\$134
Revenues over (under) Expenditures:	\$564,938	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	203.61%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,675,772	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$74	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$2,187,582	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$154,600	\$9,416,108	\$5,901,815
Per Capita Debt:	\$7	\$5,423	\$234
General Obligation Debt over EAV:	0.06%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bolingbrook Park District**

Unit Code: **099/010/12** County: **WILL**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,454,224**

Equalized Assessed Valuation: **\$2,210,370,287**

Population: **70,949**

Employees:

 Full Time: **61**

 Part Time: **643**

 Salaries Paid: **\$4,946,245**

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 07:	\$3,470,745	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$49	-\$702	\$41
Revenue Collected During FY 07:	\$11,680,364	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$10,976,355	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$165	\$2,900	\$147
Per Capita Expenditures:	\$155	\$2,751	\$134
Revenues over (under) Expenditures:	\$704,009	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	33.50%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$3,677,484	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$52	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,716,398	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$6,087,411	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$44,125,423	\$9,416,108	\$5,901,815
Per Capita Debt:	\$622	\$5,423	\$234
General Obligation Debt over EAV:	1.70%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$626,246	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$9	\$49	\$
Revenue Collected During FY 07:	\$2,026,153	\$720,842	\$
Expenditures During FY 07:	\$867,924	\$749,283	\$
Per Capita Revenue:	\$29	\$22	\$
Per Capita Expenditures:	\$12	\$23	\$
Operating Income (loss):	\$1,158,229	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	217.36%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$1,886,555	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$27	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bourbonnais Park District**

Unit Code: **046/005/12** County: **KANKAKEE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,522,014**

Equalized Assessed Valuation: **\$611,286,018**

Population: **32,100**

Employees:

 Full Time: **14**

 Part Time: **56**

 Salaries Paid: **\$828,824**

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 07:	\$1,510,154	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$47	-\$702	\$41
Revenue Collected During FY 07:	\$2,334,020	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$2,089,020	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$73	\$2,900	\$147
Per Capita Expenditures:	\$65	\$2,751	\$134
Revenues over (under) Expenditures:	\$245,000	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	84.02%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,755,154	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$55	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$325,653	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$945,882	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$755,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$24	\$5,423	\$234
General Obligation Debt over EAV:	0.12%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bradford Park District**

Unit Code: **087/020/12** County: **Stark**

Fiscal Year End: **12/31/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$9,000**

Equalized Assessed Valuation: **\$4,737,834**

Population: **700**

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 07:	\$25,234	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$36	\$59	\$18
Revenue Collected During FY 07:	\$9,597	\$215,308	\$125,712
Expenditures During FY 07:	\$10,041	\$222,524	\$116,448
Per Capita Revenue:	\$14	\$75	\$40
Per Capita Expenditures:	\$14	\$70	\$38
Revenues over (under) Expenditures:	-\$444	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	246.89%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$24,790	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$35	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bridgeview Park District**

Unit Code: **016/080/12** County: **COOK**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,005,964**

Equalized Assessed Valuation: **\$364,688,701**

Population: **14,000**

Employees:

 Full Time: **12**

 Part Time: **20**

 Salaries Paid: **\$313,888**

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 07:	\$108,926	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$8	\$59	\$18
Revenue Collected During FY 07:	\$680,048	\$215,308	\$125,712
Expenditures During FY 07:	\$753,152	\$222,524	\$116,448
Per Capita Revenue:	\$49	\$75	\$40
Per Capita Expenditures:	\$54	\$70	\$38
Revenues over (under) Expenditures:	-\$73,104	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	4.76%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$35,822	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$3	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$2,499,370	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,875,000	\$257,293	\$
Per Capita Debt:	\$420	\$52	\$
General Obligation Debt over EAV:	1.61%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,001,193	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$72	\$4	\$
Revenue Collected During FY 07:	\$123,908	\$22,472	\$
Expenditures During FY 07:	\$220,259	\$21,919	\$
Per Capita Revenue:	\$9	\$2	\$
Per Capita Expenditures:	\$16	\$2	\$
Operating Income (loss):	-\$96,351	\$553	\$
Ratio of Retained Earnings to Expenditures:	454.78%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$1,001,685	\$34,510	\$
Per Capita Ending Retained Earnings:	\$72	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Broadview Park District**

Unit Code: **016/090/12** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,664,663**

Equalized Assessed Valuation: **\$268,308,220**

Population: **8,264**

Employees:

 Full Time: **5**

 Part Time: **25**

 Salaries Paid: **\$327,218**

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 07:	\$163,575	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$20	-\$702	\$41
Revenue Collected During FY 07:	\$976,800	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$819,881	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$118	\$2,900	\$147
Per Capita Expenditures:	\$99	\$2,751	\$134
Revenues over (under) Expenditures:	\$156,919	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	41.67%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$341,604	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$41	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$1,417,381	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$650,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$79	\$5,423	\$234
General Obligation Debt over EAV:	0.24%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Brookeridge Park District**

Unit Code: **022/025/12** County: **DUPAGE**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$23,338**

Equalized Assessed Valuation: **\$62,235,708**

Population: **1,031**

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 07:	\$57,289	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$56	\$59	\$18
Revenue Collected During FY 07:	\$24,946	\$215,308	\$125,712
Expenditures During FY 07:	\$22,755	\$222,524	\$116,448
Per Capita Revenue:	\$24	\$75	\$40
Per Capita Expenditures:	\$22	\$70	\$38
Revenues over (under) Expenditures:	\$2,191	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	261.39%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$59,480	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$58	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$28,108	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Buffalo Grove Park District**

Unit Code: **016/100/12** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$24,323,493**

Equalized Assessed Valuation: **\$1,594,385,941**

Population: **43,115**

Employees:

 Full Time: **43**

 Part Time: **632**

 Salaries Paid: **\$4,110,695**

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 07:	\$3,275,174	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$76	-\$702	\$41
Revenue Collected During FY 07:	\$9,837,842	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$8,620,241	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$228	\$2,900	\$147
Per Capita Expenditures:	\$200	\$2,751	\$134
Revenues over (under) Expenditures:	\$1,217,601	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	49.01%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$4,224,759	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$98	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,012,552	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$3,284,376	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$19,125,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$444	\$5,423	\$234
General Obligation Debt over EAV:	0.26%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$579,555	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$13	\$49	\$
Revenue Collected During FY 07:	\$3,974,967	\$720,842	\$
Expenditures During FY 07:	\$4,034,929	\$749,283	\$
Per Capita Revenue:	\$92	\$22	\$
Per Capita Expenditures:	\$94	\$23	\$
Operating Income (loss):	-\$59,962	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	12.88%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$519,593	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$12	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Burbank Park District**

Unit Code: **016/730/12** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,942,172**

Equalized Assessed Valuation: **\$527,161,787**

Population: **23,000**

Employees:

 Full Time: **8**

 Part Time: **100**

 Salaries Paid: **\$702,975**

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 07:	\$1,483,454	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$64	-\$702	\$41
Revenue Collected During FY 07:	\$1,584,307	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,576,112	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$69	\$2,900	\$147
Per Capita Expenditures:	\$69	\$2,751	\$134
Revenues over (under) Expenditures:	\$8,195	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	94.64%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,491,648	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$65	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$3,948,114	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,655,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$115	\$5,423	\$234
General Obligation Debt over EAV:	0.50%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Burlington Twp Park District**

Unit Code: **045/030/12** County: **KANE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$34,852**

Equalized Assessed Valuation: **\$71,241,185**

Population: **1,600**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$10,185**

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 07:	\$32,036	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$20	\$59	\$18
Revenue Collected During FY 07:	\$42,224	\$215,308	\$125,712
Expenditures During FY 07:	\$29,542	\$222,524	\$116,448
Per Capita Revenue:	\$26	\$75	\$40
Per Capita Expenditures:	\$18	\$70	\$38
Revenues over (under) Expenditures:	\$12,682	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	151.37%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$44,718	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$28	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Burr Ridge Park District**

Unit Code: **022/035/12** County: **DUPAGE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,017,530**

Equalized Assessed Valuation: **\$70,060,210**

Population: **11,082**

Employees:

 Full Time: **4**

 Part Time: **80**

 Salaries Paid: **\$732,535**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$732,598	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$66	-\$702	\$41
Revenue Collected During FY 07:	\$1,776,057	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,735,755	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$160	\$2,900	\$147
Per Capita Expenditures:	\$157	\$2,751	\$134
Revenues over (under) Expenditures:	\$40,302	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	44.53%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$772,900	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$70	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$3,941,906	\$3,609,953	\$1,749,268

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,170,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$467	\$5,423	\$234
General Obligation Debt over EAV:	7.38%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bushnell Park District**

Unit Code: **062/015/12** County: **MCDONOUGH**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$139,606**

Equalized Assessed Valuation: **\$16,047,373**

Population: **3,800**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$31,177**

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 07:	\$78,096	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$21	\$59	\$18
Revenue Collected During FY 07:	\$179,611	\$215,308	\$125,712
Expenditures During FY 07:	\$171,092	\$222,524	\$116,448
Per Capita Revenue:	\$47	\$75	\$40
Per Capita Expenditures:	\$45	\$70	\$38
Revenues over (under) Expenditures:	\$8,519	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	50.62%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$86,615	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$23	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$86,615	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Butterfield Park District**

Unit Code: **022/040/12** County: **DUPAGE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,280,514**

Equalized Assessed Valuation: **\$270,614,591**

Population: **10,000**

Employees:

 Full Time: **7**

 Part Time: **50**

 Salaries Paid: **\$578,243**

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 07:	\$23,838	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$2	-\$702	\$41
Revenue Collected During FY 07:	\$1,100,874	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,058,944	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$110	\$2,900	\$147
Per Capita Expenditures:	\$106	\$2,751	\$134
Revenues over (under) Expenditures:	\$41,930	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	6.21%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$65,768	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$7	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$1,204,982	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,406,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$241	\$5,423	\$234
General Obligation Debt over EAV:	0.24%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Byron Park District**

Unit Code: **071/005/12** County: **OGLE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,401,990**

Equalized Assessed Valuation: **\$149,480,475**

Population: **8,000**

Employees:

 Full Time: **4**

 Part Time: **40**

 Salaries Paid: **\$390,789**

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 07:	\$473,341	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$59	\$59	\$18
Revenue Collected During FY 07:	\$753,750	\$215,308	\$125,712
Expenditures During FY 07:	\$711,765	\$222,524	\$116,448
Per Capita Revenue:	\$94	\$75	\$40
Per Capita Expenditures:	\$89	\$70	\$38
Revenues over (under) Expenditures:	\$41,985	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	72.40%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$515,326	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$64	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$515,316	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$420,000	\$257,293	\$
Per Capita Debt:	\$53	\$52	\$
General Obligation Debt over EAV:	0.28%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Calumet Memorial Park District**

Unit Code: **016/110/12** County: **COOK**

Fiscal Year End: **3/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,759,478**

Equalized Assessed Valuation: **\$669,418,690**

Population: **44,000**

Employees:

 Full Time: **18**

 Part Time: **98**

 Salaries Paid: **\$921,718**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$475,756	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$11	-\$702	\$41
Revenue Collected During FY 07:	\$2,054,665	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,876,363	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$47	\$2,900	\$147
Per Capita Expenditures:	\$43	\$2,751	\$134
Revenues over (under) Expenditures:	\$178,302	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	34.86%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$654,058	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$15	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$2,592,438	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,780,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$40	\$5,423	\$234
General Obligation Debt over EAV:	0.27%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Canton Park District**

Unit Code: **029/010/12** County: **FULTON**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,562,909**

Equalized Assessed Valuation: **\$118,983,075**

Population: **13,500**

Employees:

 Full Time: **9**

 Part Time: **80**

 Salaries Paid: **\$539,777**

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 07:	\$502,565	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$37	-\$702	\$41
Revenue Collected During FY 07:	\$1,364,834	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,308,746	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$101	\$2,900	\$147
Per Capita Expenditures:	\$97	\$2,751	\$134
Revenues over (under) Expenditures:	\$56,088	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	42.77%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$559,752	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$41	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,048	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$533,873	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,565,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$190	\$5,423	\$234
General Obligation Debt over EAV:	2.16%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Carbondale Park District**

Unit Code: **039/010/12** County: **JACKSON**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,691,926**

Equalized Assessed Valuation: **\$248,837,200**

Population: **24,881**

Employees:

 Full Time: **22**

 Part Time: **90**

 Salaries Paid: **\$1,147,696**

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 07:	-\$129,093	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	-\$5	-\$702	\$41
Revenue Collected During FY 07:	\$2,168,933	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$3,058,996	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$87	\$2,900	\$147
Per Capita Expenditures:	\$123	\$2,751	\$134
Revenues over (under) Expenditures:	-\$890,063	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	-5.20%	44.17%	36.40%
Ending Fund Balance for FY 07:	-\$159,156	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	-\$6	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,264	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	-\$125,848	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,148,564	\$9,416,108	\$5,901,815
Per Capita Debt:	\$167	\$5,423	\$234
General Obligation Debt over EAV:	1.48%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Carlinville Park District**

Unit Code: **056/010/12** County: **MACOUPIN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$536,500**

Equalized Assessed Valuation: **\$59,093,810**

Population: **5,000**

Employees:

 Full Time: **2**

 Part Time: **30**

 Salaries Paid: **\$78,227**

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 07:	\$38,999	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$8	\$59	\$18
Revenue Collected During FY 07:	\$234,662	\$215,308	\$125,712
Expenditures During FY 07:	\$222,311	\$222,524	\$116,448
Per Capita Revenue:	\$47	\$75	\$40
Per Capita Expenditures:	\$44	\$70	\$38
Revenues over (under) Expenditures:	\$12,351	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	23.10%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$51,350	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$10	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$51,350	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$52,500	\$257,293	\$
Per Capita Debt:	\$11	\$52	\$
General Obligation Debt over EAV:	0.09%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Carol Stream Park District**

Unit Code: **022/050/12** County: **DUPAGE**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,884,336**

Equalized Assessed Valuation: **\$1,512,228,121**

Population: **47,250**

Employees:

 Full Time: **40**

 Part Time: **340**

 Salaries Paid: **\$2,830,684**

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 07:	\$1,481,482	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$31	-\$702	\$41
Revenue Collected During FY 07:	\$6,287,922	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$5,863,404	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$133	\$2,900	\$147
Per Capita Expenditures:	\$124	\$2,751	\$134
Revenues over (under) Expenditures:	\$424,518	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	30.24%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,773,190	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$38	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,736,426	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$7,410,496	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$20,344,972	\$9,416,108	\$5,901,815
Per Capita Debt:	\$431	\$5,423	\$234
General Obligation Debt over EAV:	1.35%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Carrier Mills Park District**

Unit Code: **082/005/12** County: **SALINE**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$28,450**

Equalized Assessed Valuation: **\$12,002,987**

Population: **2,268**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$2,400**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$68,822	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$30	\$59	\$18
Revenue Collected During FY 07:	\$32,950	\$215,308	\$125,712
Expenditures During FY 07:	\$31,909	\$222,524	\$116,448
Per Capita Revenue:	\$15	\$75	\$40
Per Capita Expenditures:	\$14	\$70	\$38
Revenues over (under) Expenditures:	\$1,041	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	218.94%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$69,863	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$31	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Carthage Park District

Unit Code: 034/010/12 County: HANCOCK

Fiscal Year End: 4/30/2007

Accounting Method: Cash With Assets

Appropriation or Budget: \$204,760

Equalized Assessed Valuation: \$25,080,136

Population: 2,800

Employees:

Full Time:

Part Time: 13

Salaries Paid: \$36,271

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$6,191	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$2	\$59	\$18
Revenue Collected During FY 07:	\$138,369	\$215,308	\$125,712
Expenditures During FY 07:	\$143,166	\$222,524	\$116,448
Per Capita Revenue:	\$49	\$75	\$40
Per Capita Expenditures:	\$51	\$70	\$38
Revenues over (under) Expenditures:	-\$4,797	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	18.44%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$26,394	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$9	\$66	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$26,394	\$27,162	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$235,000	\$257,293	\$
Per Capita Debt:	\$84	\$52	\$
General Obligation Debt over EAV:	0.88%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

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 07:	\$4,001,289	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$154	-\$702	\$41
Revenue Collected During FY 07:	\$4,562,324	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$3,495,571	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$175	\$2,900	\$147
Per Capita Expenditures:	\$134	\$2,751	\$134
Revenues over (under) Expenditures:	\$1,066,753	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	125.09%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$4,372,666	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$168	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,015,121	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$1,410,546	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$19,966,625	\$9,416,108	\$5,901,815
Per Capita Debt:	\$768	\$5,423	\$234
General Obligation Debt over EAV:	0.08%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$33,779	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$1	\$49	\$
Revenue Collected During FY 07:	\$1,657,228	\$720,842	\$
Expenditures During FY 07:	\$1,591,508	\$749,283	\$
Per Capita Revenue:	\$64	\$22	\$
Per Capita Expenditures:	\$61	\$23	\$
Operating Income (loss):	\$65,720	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	5.75%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$91,554	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$4	\$50	\$



FISCAL YEAR 2007

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 07:	-\$486,057	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	-\$143	\$59	\$18
Revenue Collected During FY 07:	\$303,700	\$215,308	\$125,712
Expenditures During FY 07:	\$424,176	\$222,524	\$116,448
Per Capita Revenue:	\$89	\$75	\$40
Per Capita Expenditures:	\$125	\$70	\$38
Revenues over (under) Expenditures:	-\$120,476	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	-142.99%	97.26%	58.47%
Ending Fund Balance for FY 07:	-\$606,533	\$127,627	\$54,992
Per Capita Ending Fund Balance:	-\$178	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$1,152,710	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$630,000	\$257,293	\$
Per Capita Debt:	\$185	\$52	\$
General Obligation Debt over EAV:	0.53%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Champaign Park District

Unit Code: 010/010/12 **County:** CHAMPAIGN

Fiscal Year End: 4/30/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$18,253,835

Equalized Assessed Valuation: \$1,325,034,312

Population: 69,510

Employees:

Full Time:	68
Part Time:	198
Salaries Paid:	\$4,210,108

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$7,392,621	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$106	-\$702	\$41
Revenue Collected During FY 07:	\$10,367,951	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$9,161,551	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$149	\$2,900	\$147
Per Capita Expenditures:	\$132	\$2,751	\$134
Revenues over (under) Expenditures:	\$1,206,400	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	91.60%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$8,392,059	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$121	-\$546	\$46
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,238,340	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$6,635,053	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$7,930,223	\$9,416,108	\$5,901,815
Per Capita Debt:	\$114	\$5,423	\$234
General Obligation Debt over EAV:	0.07%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Channahon Park District**

Unit Code: **099/015/12** County: **WILL**

Fiscal Year End: **12/31/2007**

Accounting Method: **Combination**

Appropriation or Budget: **\$9,630,264**

Equalized Assessed Valuation: **\$559,622,731**

Population: **16,000**

Employees:

 Full Time: **24**

 Part Time: **270**

 Salaries Paid: **\$2,023,748**

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 07:	\$342,697	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$21	-\$702	\$41
Revenue Collected During FY 07:	\$2,186,255	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$2,346,119	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$137	\$2,900	\$147
Per Capita Expenditures:	\$147	\$2,751	\$134
Revenues over (under) Expenditures:	-\$159,864	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	12.87%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$301,931	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$19	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,205	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	-\$38,832	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$10,552,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$660	\$5,423	\$234
General Obligation Debt over EAV:	1.81%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$224,539	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$14	\$49	\$
Revenue Collected During FY 07:	\$1,689,481	\$720,842	\$
Expenditures During FY 07:	\$1,834,505	\$749,283	\$
Per Capita Revenue:	\$106	\$22	\$
Per Capita Expenditures:	\$115	\$23	\$
Operating Income (loss):	-\$145,024	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	4.33%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$79,515	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$5	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Charleston Twp Park District**

Unit Code: **015/020/12** County: **COLES**

Fiscal Year End: **3/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$272,400**

Equalized Assessed Valuation: **\$199,040,556**

Population: **22,901**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$48,141**

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 07:	\$341,654	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$15	\$59	\$18
Revenue Collected During FY 07:	\$194,312	\$215,308	\$125,712
Expenditures During FY 07:	\$184,163	\$222,524	\$116,448
Per Capita Revenue:	\$8	\$75	\$40
Per Capita Expenditures:	\$8	\$70	\$38
Revenues over (under) Expenditures:	\$10,149	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	191.03%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$351,803	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$15	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$70,922	\$66,970	\$
Total Unrestricted Net Assets:	\$280,880	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

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 07:	\$2,754	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$1	\$59	\$18
Revenue Collected During FY 07:	\$39,419	\$215,308	\$125,712
Expenditures During FY 07:	\$41,889	\$222,524	\$116,448
Per Capita Revenue:	\$16	\$75	\$40
Per Capita Expenditures:	\$17	\$70	\$38
Revenues over (under) Expenditures:	-\$2,470	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	0.68%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$284	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$283	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Chestnut-Beason Park District**

Unit Code: **054/015/12** County: **LOGAN**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$24,500**

Equalized Assessed Valuation: **\$24,500**

Population: **650**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$6,050**

Blended Component Units

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$29,472	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$45	\$59	\$18
Revenue Collected During FY 07:	\$27,657	\$215,308	\$125,712
Expenditures During FY 07:	\$21,157	\$222,524	\$116,448
Per Capita Revenue:	\$43	\$75	\$40
Per Capita Expenditures:	\$33	\$70	\$38
Revenues over (under) Expenditures:	\$6,500	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	170.02%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$35,972	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$55	\$66	\$19
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,451	\$257,293	\$
Per Capita Debt:	\$8	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Chicago Heights Park District**

Unit Code: **016/150/12** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,905,490**

Equalized Assessed Valuation: **\$424,892,051**

Population: **31,055**

Employees:

 Full Time: **26**

 Part Time: **46**

 Salaries Paid: **\$975,381**

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 07:	-\$2,147,893	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	-\$69	-\$702	\$41
Revenue Collected During FY 07:	\$1,877,357	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$2,305,476	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$60	\$2,900	\$147
Per Capita Expenditures:	\$74	\$2,751	\$134
Revenues over (under) Expenditures:	-\$428,119	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	-111.73%	44.17%	36.40%
Ending Fund Balance for FY 07:	-\$2,576,012	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	-\$83	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,189,368	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	-\$1,366,980	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$3,020,455	\$9,416,108	\$5,901,815
Per Capita Debt:	\$97	\$5,423	\$234
General Obligation Debt over EAV:	0.65%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Chicago Ridge Park District**

Unit Code: **016/155/12** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,613,431**

Equalized Assessed Valuation: **\$362,811,962**

Population: **15,000**

Employees:

 Full Time: **4**

 Part Time: **40**

 Salaries Paid: **\$628,177**

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 07:	-\$49,766	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	-\$3	-\$702	\$41
Revenue Collected During FY 07:	\$1,314,858	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,184,896	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$88	\$2,900	\$147
Per Capita Expenditures:	\$79	\$2,751	\$134
Revenues over (under) Expenditures:	\$129,962	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	6.77%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$80,196	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$5	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$3,466,561	\$3,609,953	\$1,749,268

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$6,747,181	\$9,416,108	\$5,901,815
Per Capita Debt:	\$450	\$5,423	\$234
General Obligation Debt over EAV:	0.91%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

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 07:	\$9,935	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$16	\$59	\$18
Revenue Collected During FY 07:	\$59,478	\$215,308	\$125,712
Expenditures During FY 07:	\$54,919	\$222,524	\$116,448
Per Capita Revenue:	\$95	\$75	\$40
Per Capita Expenditures:	\$88	\$70	\$38
Revenues over (under) Expenditures:	\$4,559	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	26.39%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$14,494	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$23	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$14,494	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$29,000	\$257,293	\$
Per Capita Debt:	\$46	\$52	\$
General Obligation Debt over EAV:	0.48%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Chillicothe Park District**

Unit Code: **072/010/12** County: **PEORIA**

Fiscal Year End: **5/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,080,000**

Equalized Assessed Valuation: **\$207,344,792**

Population: **5,900**

Employees:

 Full Time: **2**

 Part Time: **9**

 Salaries Paid: **\$84,768**

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 07:	\$1,771,027	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$300	\$59	\$18
Revenue Collected During FY 07:	\$396,367	\$215,308	\$125,712
Expenditures During FY 07:	\$1,723,705	\$222,524	\$116,448
Per Capita Revenue:	\$67	\$75	\$40
Per Capita Expenditures:	\$292	\$70	\$38
Revenues over (under) Expenditures:	-\$1,327,338	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	32.98%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$568,434	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$96	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$120,000	\$66,970	\$
Total Unrestricted Net Assets:	\$825,652	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,010,000	\$257,293	\$
Per Capita Debt:	\$341	\$52	\$
General Obligation Debt over EAV:	0.27%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Clarendon Hills Park District**

Unit Code: **022/060/12** County: **DUPAGE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,955,698**

Equalized Assessed Valuation: **\$478,193,686**

Population: **8,572**

Employees:

 Full Time: **7**

 Part Time: **100**

 Salaries Paid: **\$577,196**

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 07:	-\$1,564	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$	-\$702	\$41
Revenue Collected During FY 07:	\$1,713,535	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,626,109	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$200	\$2,900	\$147
Per Capita Expenditures:	\$190	\$2,751	\$134
Revenues over (under) Expenditures:	\$87,426	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	3.68%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$59,806	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$7	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$1,491,871	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,588,400	\$9,416,108	\$5,901,815
Per Capita Debt:	\$185	\$5,423	\$234
General Obligation Debt over EAV:	0.33%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Clark County Park District**

Unit Code: **012/020/12** County: **CLARK**

Fiscal Year End: **3/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,180,551**

Equalized Assessed Valuation: **\$114,492,822**

Population: **12,832**

Employees:

 Full Time: **5**

 Part Time: **20**

 Salaries Paid: **\$261,642**

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 07:	\$596,166	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$46	\$59	\$18
Revenue Collected During FY 07:	\$622,843	\$215,308	\$125,712
Expenditures During FY 07:	\$906,679	\$222,524	\$116,448
Per Capita Revenue:	\$49	\$75	\$40
Per Capita Expenditures:	\$71	\$70	\$38
Revenues over (under) Expenditures:	-\$283,836	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	34.45%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$312,330	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$24	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$312,330	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Collinsville Park District**

Unit Code: **057/005/12** County: **MADISON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Combination**

Appropriation or Budget: **\$14,302,092**

Equalized Assessed Valuation: **\$542,204,504**

Population: **32,954**

Employees:

 Full Time: **7**

 Part Time: **193**

 Salaries Paid: **\$873,024**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	-\$45,713	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	-\$1	-\$702	\$41
Revenue Collected During FY 07:	\$1,872,970	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,998,697	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$57	\$2,900	\$147
Per Capita Expenditures:	\$61	\$2,751	\$134
Revenues over (under) Expenditures:	-\$125,727	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	-0.01%	44.17%	36.40%
Ending Fund Balance for FY 07:	-\$271	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$123,343	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$1,353,507	\$3,609,953	\$1,749,268

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$19,335,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$587	\$5,423	\$234
General Obligation Debt over EAV:	1.57%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Coloma Park District**

Unit Code: **098/010/12** County: **WHITESIDE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,048,365**

Equalized Assessed Valuation: **\$99,592,248**

Population: **9,800**

Employees:

 Full Time: **6**

 Part Time: **17**

 Salaries Paid: **\$184,331**

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 07:	\$713,164	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$73	\$59	\$18
Revenue Collected During FY 07:	\$583,172	\$215,308	\$125,712
Expenditures During FY 07:	\$551,025	\$222,524	\$116,448
Per Capita Revenue:	\$60	\$75	\$40
Per Capita Expenditures:	\$56	\$70	\$38
Revenues over (under) Expenditures:	\$32,147	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	140.13%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$772,166	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$79	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$772,166	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Colona Park District**

Unit Code: **037/040/12** County: **HENRY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$73,350**

Equalized Assessed Valuation: **\$92,654,431**

Population: **8,000**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$29,544**

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 07:	\$92,134	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$12	\$59	\$18
Revenue Collected During FY 07:	\$76,474	\$215,308	\$125,712
Expenditures During FY 07:	\$72,287	\$222,524	\$116,448
Per Capita Revenue:	\$10	\$75	\$40
Per Capita Expenditures:	\$9	\$70	\$38
Revenues over (under) Expenditures:	\$4,187	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	133.25%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$96,321	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$12	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

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 07:	-\$1,582,145	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	-\$95	\$59	\$18
Revenue Collected During FY 07:	\$774,792	\$215,308	\$125,712
Expenditures During FY 07:	\$1,089,407	\$222,524	\$116,448
Per Capita Revenue:	\$46	\$75	\$40
Per Capita Expenditures:	\$65	\$70	\$38
Revenues over (under) Expenditures:	-\$314,615	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	-137.39%	97.26%	58.47%
Ending Fund Balance for FY 07:	-\$1,496,760	\$127,627	\$54,992
Per Capita Ending Fund Balance:	-\$89	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	-\$3,566,424	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$5,093,355	\$257,293	\$
Per Capita Debt:	\$304	\$52	\$
General Obligation Debt over EAV:	1.98%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$265,875	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	-\$16	\$4	\$
Revenue Collected During FY 07:	\$1	\$22,472	\$
Expenditures During FY 07:	\$1	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	-26587500.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	-\$265,875	\$34,510	\$
Per Capita Ending Retained Earnings:	-\$16	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Creston-Dement Park District**

Unit Code: **071/030/12** County: **OGLE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$20,113**

Equalized Assessed Valuation: **\$18,010,505**

Population: **800**

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 07:	\$23,084	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$29	\$59	\$18
Revenue Collected During FY 07:	\$21,261	\$215,308	\$125,712
Expenditures During FY 07:	\$15,969	\$222,524	\$116,448
Per Capita Revenue:	\$27	\$75	\$40
Per Capita Expenditures:	\$20	\$70	\$38
Revenues over (under) Expenditures:	\$5,292	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	177.69%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$28,376	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$35	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$28,377	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Crete Park District**

Unit Code: **099/020/12** County: **WILL**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,693,000**

Equalized Assessed Valuation: **\$178,189,613**

Population: **7,712**

Employees:

 Full Time: **6**

 Part Time: **73**

 Salaries Paid: **\$415,838**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$118,729	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$15	\$59	\$18
Revenue Collected During FY 07:	\$811,763	\$215,308	\$125,712
Expenditures During FY 07:	\$872,897	\$222,524	\$116,448
Per Capita Revenue:	\$105	\$75	\$40
Per Capita Expenditures:	\$113	\$70	\$38
Revenues over (under) Expenditures:	-\$61,134	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	6.60%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$57,595	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$7	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$161,484	\$108,583	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,227,000	\$257,293	\$
Per Capita Debt:	\$159	\$52	\$
General Obligation Debt over EAV:	0.46%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Crystal Lake Park District**

Unit Code: **063/010/12** County: **MCHENRY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,136,490**

Equalized Assessed Valuation: **\$1,713,082,046**

Population: **58,000**

Employees:

Full Time: **71**

Part Time: **532**

Salaries Paid: **\$4,621,455**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$3,121,216	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$54	-\$702	\$41
Revenue Collected During FY 07:	\$8,555,232	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$7,740,621	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$148	\$2,900	\$147
Per Capita Expenditures:	\$133	\$2,751	\$134
Revenues over (under) Expenditures:	\$814,611	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	50.85%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$3,935,827	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$68	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$10,995,252	\$3,609,953	\$1,749,268



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$10,676,055	\$9,416,108	\$5,901,815
Per Capita Debt:	\$184	\$5,423	\$234
General Obligation Debt over EAV:	0.38%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$3,051,800	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$53	\$49	\$
Revenue Collected During FY 07:	\$1,796,301	\$720,842	\$
Expenditures During FY 07:	\$1,675,072	\$749,283	\$
Per Capita Revenue:	\$31	\$22	\$
Per Capita Expenditures:	\$29	\$23	\$
Operating Income (loss):	\$121,229	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	189.43%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$3,173,029	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$55	\$50	\$