

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: **Joliet Park District**

Unit Code: **099/040/12** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,500,000**

Equalized Assessed Valuation: **\$1,788,623,987**

Population: **120,000**

Employees:

 Full Time: **68**

 Part Time: **932**

 Salaries Paid: **\$6,223,812**

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:	-\$44,980	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$	-\$702	\$41
Revenue Collected During FY 07:	\$11,660,486	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$11,295,935	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$97	\$2,900	\$147
Per Capita Expenditures:	\$94	\$2,751	\$134
Revenues over (under) Expenditures:	\$364,551	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	1.89%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$213,030	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$2	-\$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:	\$2,695,504	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$2,134,400	\$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:	\$16,439,850	\$9,416,108	\$5,901,815
Per Capita Debt:	\$137	\$5,423	\$234
General Obligation Debt over EAV:	0.81%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$7,946,807	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$66	\$49	\$
Revenue Collected During FY 07:	\$777,358	\$720,842	\$
Expenditures During FY 07:	\$1,065,486	\$749,283	\$
Per Capita Revenue:	\$6	\$22	\$
Per Capita Expenditures:	\$9	\$23	\$
Operating Income (loss):	-\$288,128	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	713.70%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$7,604,418	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$63	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Justice Park District**

Unit Code: **016/375/12** County: **Cook**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$574,265**

Equalized Assessed Valuation: **\$137,100,594**

Population: **12,692**

Employees:

 Full Time: **4**

 Part Time: **15**

 Salaries Paid: **\$170,078**

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:	\$20,086	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$2	\$59	\$18
Revenue Collected During FY 07:	\$263,474	\$215,308	\$125,712
Expenditures During FY 07:	\$252,169	\$222,524	\$116,448
Per Capita Revenue:	\$21	\$75	\$40
Per Capita Expenditures:	\$20	\$70	\$38
Revenues over (under) Expenditures:	\$11,305	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	33.26%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$83,863	\$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:	\$414,961	\$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:	\$657,291	\$257,293	\$
Per Capita Debt:	\$52	\$52	\$
General Obligation Debt over EAV:	0.18%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$228,767	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	-\$18	\$4	\$
Revenue Collected During FY 07:	\$73,049	\$22,472	\$
Expenditures During FY 07:	\$133,887	\$21,919	\$
Per Capita Revenue:	\$6	\$2	\$
Per Capita Expenditures:	\$11	\$2	\$
Operating Income (loss):	-\$60,838	\$553	\$
Ratio of Retained Earnings to Expenditures:	-552.60%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	-\$739,854	\$34,510	\$
Per Capita Ending Retained Earnings:	-\$58	\$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: **Kankakee Valley Park District**

Unit Code: **046/010/12** County: **KANKAKEE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,508,216**

Equalized Assessed Valuation: **\$358,211,406**

Population: **36,000**

Employees:

 Full Time: **14**

 Part Time: **178**

 Salaries Paid: **\$920,111**

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:	\$895,827	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$25	-\$702	\$41
Revenue Collected During FY 07:	\$1,856,714	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,614,348	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$52	\$2,900	\$147
Per Capita Expenditures:	\$45	\$2,751	\$134
Revenues over (under) Expenditures:	\$242,366	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	70.50%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,138,193	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$32	-\$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:	\$1,150,810	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$514,479	\$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:	\$1,891,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$53	\$5,423	\$234
General Obligation Debt over EAV:	0.16%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$12,709,891	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$353	\$49	\$
Revenue Collected During FY 07:	\$879,394	\$720,842	\$
Expenditures During FY 07:	\$1,208,500	\$749,283	\$
Per Capita Revenue:	\$24	\$22	\$
Per Capita Expenditures:	\$34	\$23	\$
Operating Income (loss):	-\$329,106	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	1024.48%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$12,380,785	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$344	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kenilworth Park District**

Unit Code: **016/380/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$456,122**

Equalized Assessed Valuation: **\$273,102,828**

Population: **2,494**

Employees:

 Full Time: **3**

 Part Time: **1**

 Salaries Paid: **\$244,354**

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:	\$1,463,964	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$587	\$59	\$18
Revenue Collected During FY 07:	\$583,527	\$215,308	\$125,712
Expenditures During FY 07:	\$451,709	\$222,524	\$116,448
Per Capita Revenue:	\$234	\$75	\$40
Per Capita Expenditures:	\$181	\$70	\$38
Revenues over (under) Expenditures:	\$131,818	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	358.80%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$1,620,738	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$650	\$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:	\$1,223,024	\$66,970	\$
Total Unrestricted Net Assets:	\$381,214	\$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: **Kewanee Park District**

Unit Code: **037/030/12** County: **HENRY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$880,654**

Equalized Assessed Valuation: **\$88,353,331**

Population: **11,000**

Employees:

 Full Time: **7**

 Part Time: **78**

 Salaries Paid: **\$449,344**

Blended Component Units

Number Submitted = 1
Kewanee Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	-\$232,732	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	-\$21	-\$702	\$41
Revenue Collected During FY 07:	\$997,086	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,174,298	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$91	\$2,900	\$147
Per Capita Expenditures:	\$107	\$2,751	\$134
Revenues over (under) Expenditures:	-\$177,212	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	-5.73%	44.17%	36.40%
Ending Fund Balance for FY 07:	-\$67,237	\$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:	-\$67,237	\$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:	\$	\$3,609,953	\$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:	\$800,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$73	\$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: **Kingsbury Park District**

Unit Code: **003/010/12** County: **BOND**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,282,070**

Equalized Assessed Valuation: **\$76,169,733**

Population: **9,700**

Employees:

 Full Time: **3**

 Part Time: **85**

 Salaries Paid: **\$163,116**

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:	\$513,381	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$53	\$59	\$18
Revenue Collected During FY 07:	\$374,360	\$215,308	\$125,712
Expenditures During FY 07:	\$371,309	\$222,524	\$116,448
Per Capita Revenue:	\$39	\$75	\$40
Per Capita Expenditures:	\$38	\$70	\$38
Revenues over (under) Expenditures:	\$3,051	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	139.08%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$516,432	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$53	\$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:	\$557,922	\$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:	\$104,000	\$257,293	\$
Per Capita Debt:	\$11	\$52	\$
General Obligation Debt over EAV:	0.14%	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: **Kingston Park District**

Unit Code: **019/040/12** County: **DEKALB**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$92,300**

Equalized Assessed Valuation: **\$70,638,212**

Population: **2,577**

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:	\$15,019	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$6	\$59	\$18
Revenue Collected During FY 07:	\$37,718	\$215,308	\$125,712
Expenditures During FY 07:	\$39,266	\$222,524	\$116,448
Per Capita Revenue:	\$15	\$75	\$40
Per Capita Expenditures:	\$15	\$70	\$38
Revenues over (under) Expenditures:	-\$1,548	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	34.31%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$13,471	\$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:	\$	\$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: **Kirkwood Park District**

Unit Code: **094/005/12** County: **WARREN**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$48,775**

Equalized Assessed Valuation: **\$9,393,910**

Population: **1,000**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$7,652**

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:	\$29,275	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$29	\$59	\$18
Revenue Collected During FY 07:	\$19,861	\$215,308	\$125,712
Expenditures During FY 07:	\$26,036	\$222,524	\$116,448
Per Capita Revenue:	\$20	\$75	\$40
Per Capita Expenditures:	\$26	\$70	\$38
Revenues over (under) Expenditures:	-\$6,175	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	88.72%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$23,100	\$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:	\$	\$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: **La Grange Park District**

Unit Code: **016/390/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,167,190**

Equalized Assessed Valuation: **\$581,626,254**

Population: **16,539**

Employees:

 Full Time: **11**

 Part Time: **75**

 Salaries Paid: **\$655,630**

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:	\$1,704,988	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$103	-\$702	\$41
Revenue Collected During FY 07:	\$2,106,692	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,776,569	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$127	\$2,900	\$147
Per Capita Expenditures:	\$107	\$2,751	\$134
Revenues over (under) Expenditures:	\$330,123	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	37.86%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$672,611	\$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:	\$3,274,657	\$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:	\$9,919,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$600	\$5,423	\$234
General Obligation Debt over EAV:	1.24%	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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **La Grange Park Park District**

Unit Code: **016/170/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,341,850**

Equalized Assessed Valuation: **\$355,400,683**

Population: **13,500**

Employees:

 Full Time: **6**

 Part Time: **30**

 Salaries Paid: **\$440,300**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$856,560	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$63	-\$702	\$41
Revenue Collected During FY 07:	\$1,107,789	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,018,471	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$82	\$2,900	\$147
Per Capita Expenditures:	\$75	\$2,751	\$134
Revenues over (under) Expenditures:	\$89,318	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	92.87%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$945,878	\$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:	\$184,000	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$1,617,401	\$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:	\$2,225,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$165	\$5,423	\$234
General Obligation Debt over EAV:	0.63%	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: **La Harpe Park District**

Unit Code: **034/040/12** County: **HANCOCK**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$99,050**

Equalized Assessed Valuation: **\$7,298,112**

Population: **1,300**

Employees:

 Full Time:

 Part Time: **23**

 Salaries Paid: **\$39,424**

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:	\$709,535	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$546	\$59	\$18
Revenue Collected During FY 07:	\$212,895	\$215,308	\$125,712
Expenditures During FY 07:	\$102,492	\$222,524	\$116,448
Per Capita Revenue:	\$164	\$75	\$40
Per Capita Expenditures:	\$79	\$70	\$38
Revenues over (under) Expenditures:	\$110,403	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	800.00%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$819,938	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$631	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$819,938	\$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:	\$6,670	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$11	\$59	\$18
Revenue Collected During FY 07:	\$20,459	\$215,308	\$125,712
Expenditures During FY 07:	\$17,970	\$222,524	\$116,448
Per Capita Revenue:	\$34	\$75	\$40
Per Capita Expenditures:	\$30	\$70	\$38
Revenues over (under) Expenditures:	\$2,489	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	50.97%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$9,159	\$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:	\$9,159	\$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: **Lake Bluff Park District**

Unit Code: **049/080/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,915,900**

Equalized Assessed Valuation: **\$648,560,978**

Population: **18,000**

Employees:

 Full Time: **23**

 Part Time: **289**

 Salaries Paid: **\$2,149,982**

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:	\$437,771	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$24	-\$702	\$41
Revenue Collected During FY 07:	\$3,030,717	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$2,839,884	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$168	\$2,900	\$147
Per Capita Expenditures:	\$158	\$2,751	\$134
Revenues over (under) Expenditures:	\$190,833	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	19.44%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$551,989	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$31	-\$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:	\$59,536	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$1,282,757	\$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:	\$6,550,437	\$9,416,108	\$5,901,815
Per Capita Debt:	\$364	\$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:	\$87,329	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$5	\$49	\$
Revenue Collected During FY 07:	\$1,601,738	\$720,842	\$
Expenditures During FY 07:	\$1,740,772	\$749,283	\$
Per Capita Revenue:	\$89	\$22	\$
Per Capita Expenditures:	\$97	\$23	\$
Operating Income (loss):	-\$139,034	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	17.88%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$311,218	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$17	\$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:	\$5,198	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$3	\$59	\$18
Revenue Collected During FY 07:	\$59,775	\$215,308	\$125,712
Expenditures During FY 07:	\$55,458	\$222,524	\$116,448
Per Capita Revenue:	\$37	\$75	\$40
Per Capita Expenditures:	\$35	\$70	\$38
Revenues over (under) Expenditures:	\$4,317	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	17.16%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$9,515	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$6	\$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: **Lan Oak Park District**

Unit Code: **016/400/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,991,337**

Equalized Assessed Valuation: **\$442,510,146**

Population: **27,093**

Employees:

 Full Time: **14**

 Part Time: **90**

 Salaries Paid: **\$598,392**

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:	\$744,146	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$27	-\$702	\$41
Revenue Collected During FY 07:	\$1,200,217	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,136,413	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$44	\$2,900	\$147
Per Capita Expenditures:	\$42	\$2,751	\$134
Revenues over (under) Expenditures:	\$63,804	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	54.37%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$617,891	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$23	-\$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:	\$1,929,359	\$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:	\$3,489,297	\$9,416,108	\$5,901,815
Per Capita Debt:	\$129	\$5,423	\$234
General Obligation Debt over EAV:	0.75%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$18,393	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$1	\$49	\$
Revenue Collected During FY 07:	\$285,521	\$720,842	\$
Expenditures During FY 07:	\$383,022	\$749,283	\$
Per Capita Revenue:	\$11	\$22	\$
Per Capita Expenditures:	\$14	\$23	\$
Operating Income (loss):	-\$97,501	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	28.97%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$110,951	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$4	\$50	\$



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

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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,500,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$97	\$5,423	\$234
General Obligation Debt over EAV:	0.18%	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

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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$6,000	\$257,293	\$
Per Capita Debt:	\$2	\$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

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:	\$59,999	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$15	\$59	\$18
Revenue Collected During FY 07:	\$140,701	\$215,308	\$125,712
Expenditures During FY 07:	\$136,673	\$222,524	\$116,448
Per Capita Revenue:	\$35	\$75	\$40
Per Capita Expenditures:	\$34	\$70	\$38
Revenues over (under) Expenditures:	\$4,028	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	46.85%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$64,027	\$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:	-\$352,131	\$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: **Lincoln Park District**

Unit Code: **054/020/12** County: **LOGAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,155,279**

Equalized Assessed Valuation: **\$152,073,084**

Population: **15,100**

Employees:

 Full Time: **7**

 Part Time: **15**

 Salaries Paid: **\$412,262**

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:	\$113,143	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$7	\$59	\$18
Revenue Collected During FY 07:	\$839,284	\$215,308	\$125,712
Expenditures During FY 07:	\$797,747	\$222,524	\$116,448
Per Capita Revenue:	\$56	\$75	\$40
Per Capita Expenditures:	\$53	\$70	\$38
Revenues over (under) Expenditures:	\$41,537	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	20.65%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$164,726	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$11	\$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:	\$77,045	\$66,970	\$
Total Unrestricted Net Assets:	\$920,214	\$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:	\$1,840,000	\$257,293	\$
Per Capita Debt:	\$122	\$52	\$
General Obligation Debt over EAV:	1.21%	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: **Lindenhurst Park District**

Unit Code: **049/085/12** County: **LAKE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,654,575**

Equalized Assessed Valuation: **\$352,868,250**

Population: **14,632**

Employees:

 Full Time: **7**

 Part Time: **7**

 Salaries Paid: **\$528,804**

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:	\$129,207	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$9	-\$702	\$41
Revenue Collected During FY 07:	\$1,860,866	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,818,112	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$127	\$2,900	\$147
Per Capita Expenditures:	\$124	\$2,751	\$134
Revenues over (under) Expenditures:	\$42,754	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	9.46%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$171,961	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$12	-\$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:	\$855,635	\$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:	\$5,011,600	\$9,416,108	\$5,901,815
Per Capita Debt:	\$343	\$5,423	\$234
General Obligation Debt over EAV:	0.00%	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: **Lisle Park District**

Unit Code: **022/130/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,555,478**

Equalized Assessed Valuation: **\$1,243,053,874**

Population: **32,000**

Employees:

 Full Time: **35**

 Part Time: **90**

 Salaries Paid: **\$2,876,498**

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:	\$1,820,655	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$57	-\$702	\$41
Revenue Collected During FY 07:	\$5,184,212	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$4,624,493	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$162	\$2,900	\$147
Per Capita Expenditures:	\$145	\$2,751	\$134
Revenues over (under) Expenditures:	\$559,719	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	43.49%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$2,011,293	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$63	-\$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:	\$2,705,131	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$1,977,166	\$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:	\$12,245,067	\$9,416,108	\$5,901,815
Per Capita Debt:	\$383	\$5,423	\$234
General Obligation Debt over EAV:	0.79%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$2,619,170	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$82	\$49	\$
Revenue Collected During FY 07:	\$1,866,260	\$720,842	\$
Expenditures During FY 07:	\$2,123,696	\$749,283	\$
Per Capita Revenue:	\$58	\$22	\$
Per Capita Expenditures:	\$66	\$23	\$
Operating Income (loss):	-\$257,436	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	136.38%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$2,896,233	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$91	\$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:	\$57,054	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$8	\$59	\$18
Revenue Collected During FY 07:	\$289,661	\$215,308	\$125,712
Expenditures During FY 07:	\$307,765	\$222,524	\$116,448
Per Capita Revenue:	\$43	\$75	\$40
Per Capita Expenditures:	\$45	\$70	\$38
Revenues over (under) Expenditures:	-\$18,104	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	11.17%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$34,372	\$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:	\$	\$27,162	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$97,140	\$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:	\$200,000	\$257,293	\$
Per Capita Debt:	\$29	\$52	\$
General Obligation Debt over EAV:	0.29%	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: **Lockport Park District**

Unit Code: **099/050/12** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,063,225**

Equalized Assessed Valuation: **\$1,730,903,480**

Population: **70,000**

Employees:

 Full Time: **35**

 Part Time: **404**

 Salaries Paid: **\$3,360,665**

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:	\$1,495,576	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$21	-\$702	\$41
Revenue Collected During FY 07:	\$6,235,694	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$5,018,560	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$89	\$2,900	\$147
Per Capita Expenditures:	\$72	\$2,751	\$134
Revenues over (under) Expenditures:	\$1,217,134	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	43.89%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$2,202,710	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$31	-\$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:	\$3,257,537	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$6,867,742	\$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:	\$12,314,258	\$9,416,108	\$5,901,815
Per Capita Debt:	\$176	\$5,423	\$234
General Obligation Debt over EAV:	0.71%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$9,566,627	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$137	\$49	\$
Revenue Collected During FY 07:	\$3,462,525	\$720,842	\$
Expenditures During FY 07:	\$3,453,503	\$749,283	\$
Per Capita Revenue:	\$49	\$22	\$
Per Capita Expenditures:	\$49	\$23	\$
Operating Income (loss):	\$9,022	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	273.03%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$9,429,135	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$135	\$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: **Lombard Park District**

Unit Code: **022/140/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,037,777**

Equalized Assessed Valuation: **\$1,345,504,164**

Population: **43,894**

Employees:

 Full Time: **31**

 Part Time: **308**

 Salaries Paid: **\$2,440,540**

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:	\$832,977	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$19	-\$702	\$41
Revenue Collected During FY 07:	\$5,187,699	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$4,608,821	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$118	\$2,900	\$147
Per Capita Expenditures:	\$105	\$2,751	\$134
Revenues over (under) Expenditures:	\$578,878	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	23.01%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,060,570	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$24	-\$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:	\$5,741,995	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$435,762	\$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:	\$5,296,320	\$9,416,108	\$5,901,815
Per Capita Debt:	\$121	\$5,423	\$234
General Obligation Debt over EAV:	0.32%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$509,475	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$12	\$49	\$
Revenue Collected During FY 07:	\$511,736	\$720,842	\$
Expenditures During FY 07:	\$578,161	\$749,283	\$
Per Capita Revenue:	\$12	\$22	\$
Per Capita Expenditures:	\$13	\$23	\$
Operating Income (loss):	-\$66,425	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	95.08%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$549,727	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$13	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Long Grove Park District**

Unit Code: **049/087/12** County: **Lake**

Fiscal Year End: **8/31/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$246,100**

Equalized Assessed Valuation: **\$618,779,767**

Population: **7,800**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$32,302**

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:	\$881,025	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$113	\$59	\$18
Revenue Collected During FY 07:	\$242,272	\$215,308	\$125,712
Expenditures During FY 07:	\$162,524	\$222,524	\$116,448
Per Capita Revenue:	\$31	\$75	\$40
Per Capita Expenditures:	\$21	\$70	\$38
Revenues over (under) Expenditures:	\$79,748	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	591.16%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$960,773	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$123	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$436,613	\$5,794	\$
Total Unreserved Funds:	\$524,160	\$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	\$