



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Macomb Park District**

Unit Code: **062/020/12** County: **MCDONOUGH**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$1,729,305**

Equalized Assessed Valuation: **\$137,142,646**

Population: **20,000**

Employees:

 Full Time: **12**

 Part Time: **114**

 Salaries Paid: **\$500,056**

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:	\$442,226	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$22	\$59	\$18
Revenue Collected During FY 07:	\$815,214	\$215,308	\$125,712
Expenditures During FY 07:	\$743,101	\$222,524	\$116,448
Per Capita Revenue:	\$41	\$75	\$40
Per Capita Expenditures:	\$37	\$70	\$38
Revenues over (under) Expenditures:	\$72,113	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	69.22%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$514,339	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$26	\$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:	\$976,057	\$66,970	\$
Total Unrestricted Net Assets:	\$514,339	\$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:	\$500,000	\$257,293	\$
Per Capita Debt:	\$25	\$52	\$
General Obligation Debt over EAV:	0.36%	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: **Manhattan Park District**

Unit Code: **099/055/12** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,916,000**

Equalized Assessed Valuation: **\$215,790,333**

Population: **6,000**

Employees:

 Full Time: **4**

 Part Time: **11**

 Salaries Paid: **\$211,874**

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:	\$469,163	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$78	-\$702	\$41
Revenue Collected During FY 07:	\$3,910,008	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$5,512,497	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$652	\$2,900	\$147
Per Capita Expenditures:	\$919	\$2,751	\$134
Revenues over (under) Expenditures:	-\$1,602,489	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	21.98%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,211,674	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$202	-\$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:	\$1,144,547	\$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:	\$1,627,253	\$9,416,108	\$5,901,815
Per Capita Debt:	\$271	\$5,423	\$234
General Obligation Debt over EAV:	0.74%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$20,751	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$3	\$49	\$
Revenue Collected During FY 07:	\$78,138	\$720,842	\$
Expenditures During FY 07:	\$86,140	\$749,283	\$
Per Capita Revenue:	\$13	\$22	\$
Per Capita Expenditures:	\$14	\$23	\$
Operating Income (loss):	-\$8,002	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	14.80%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$12,749	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$2	\$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:	\$596,000	\$257,293	\$
Per Capita Debt:	\$35	\$52	\$
General Obligation Debt over EAV:	0.23%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$632,154	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$37	\$4	\$
Revenue Collected During FY 07:	\$71,348	\$22,472	\$
Expenditures During FY 07:	\$168,501	\$21,919	\$
Per Capita Revenue:	\$4	\$2	\$
Per Capita Expenditures:	\$10	\$2	\$
Operating Income (loss):	-\$97,153	\$553	\$
Ratio of Retained Earnings to Expenditures:	341.84%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$576,008	\$34,510	\$
Per Capita Ending Retained Earnings:	\$34	\$4	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Marrowbone Twp Park District**

Unit Code: **070/010/12** County: **MOULTRIE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$119,700**

Equalized Assessed Valuation: **\$17,381,371**

Population: **1,250**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$14,257**

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:	\$80,222	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$64	\$59	\$18
Revenue Collected During FY 07:	\$54,448	\$215,308	\$125,712
Expenditures During FY 07:	\$54,962	\$222,524	\$116,448
Per Capita Revenue:	\$44	\$75	\$40
Per Capita Expenditures:	\$44	\$70	\$38
Revenues over (under) Expenditures:	-\$514	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	145.02%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$79,708	\$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:	\$79,708	\$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: **Mason City Park District**

Unit Code: **060/010/12** County: **MASON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$199,825**

Equalized Assessed Valuation: **\$27,033,860**

Population: **2,900**

Employees:

 Full Time:

 Part Time: **26**

 Salaries Paid: **\$27,317**

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:	\$51,138	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$18	\$59	\$18
Revenue Collected During FY 07:	\$179,630	\$215,308	\$125,712
Expenditures During FY 07:	\$173,444	\$222,524	\$116,448
Per Capita Revenue:	\$62	\$75	\$40
Per Capita Expenditures:	\$60	\$70	\$38
Revenues over (under) Expenditures:	\$6,186	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	33.05%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$57,324	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$20	\$66	\$19
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$51,139	\$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:	\$50,000	\$257,293	\$
Per Capita Debt:	\$17	\$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: **Mattoon Park District**

Unit Code: **015/030/12** County: **COLES**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$527,185**

Equalized Assessed Valuation: **\$144,070,373**

Population: **16,560**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$157,551**

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:	\$193,821	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$12	\$59	\$18
Revenue Collected During FY 07:	\$384,830	\$215,308	\$125,712
Expenditures During FY 07:	\$391,891	\$222,524	\$116,448
Per Capita Revenue:	\$23	\$75	\$40
Per Capita Expenditures:	\$24	\$70	\$38
Revenues over (under) Expenditures:	-\$7,061	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	47.66%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$186,760	\$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:	\$164,725	\$66,970	\$
Total Unrestricted Net Assets:	\$127,953	\$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:	\$539,000	\$257,293	\$
Per Capita Debt:	\$33	\$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 Less Than 850,000

Local Government Profile

Unit Name: **Mc Cook Park District**

Unit Code: **016/430/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$993,210**

Equalized Assessed Valuation: **\$138,371,048**

Population: **300**

Employees:

 Full Time: **3**

 Part Time: **7**

 Salaries Paid: **\$186,730**

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:	\$253,372	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$845	\$59	\$18
Revenue Collected During FY 07:	\$327,898	\$215,308	\$125,712
Expenditures During FY 07:	\$369,454	\$222,524	\$116,448
Per Capita Revenue:	\$1,093	\$75	\$40
Per Capita Expenditures:	\$1,232	\$70	\$38
Revenues over (under) Expenditures:	-\$41,556	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	57.33%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$211,816	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$706	\$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:	\$838,888	\$66,970	\$
Total Unrestricted Net Assets:	-\$769,941	\$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:	\$599,000	\$257,293	\$
Per Capita Debt:	\$1,997	\$52	\$
General Obligation Debt over EAV:	0.43%	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: **Medinah Park District**

Unit Code: **022/150/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,712,858**

Equalized Assessed Valuation: **\$382,462,397**

Population: **9,700**

Employees:

 Full Time: **7**

 Part Time: **42**

 Salaries Paid: **\$492,134**

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:	\$473,395	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$49	-\$702	\$41
Revenue Collected During FY 07:	\$1,412,999	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,382,996	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$146	\$2,900	\$147
Per Capita Expenditures:	\$143	\$2,751	\$134
Revenues over (under) Expenditures:	\$30,003	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	36.40%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$503,398	\$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:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$503,398	\$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:	\$955,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$98	\$5,423	\$234
General Obligation Debt over EAV:	0.25%	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: **Memorial Park District**

Unit Code: **016/440/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,862,764**

Equalized Assessed Valuation: **\$686,648,899**

Population: **7,683**

Employees:

 Full Time: **17**

 Part Time: **219**

 Salaries Paid: **\$1,611,280**

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:	\$200,995	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$26	-\$702	\$41
Revenue Collected During FY 07:	\$3,143,483	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$3,227,607	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$409	\$2,900	\$147
Per Capita Expenditures:	\$420	\$2,751	\$134
Revenues over (under) Expenditures:	-\$84,124	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	3.62%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$116,871	\$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:	\$830,928	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$159,612	\$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:	\$4,905,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$638	\$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:	\$	\$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: **Memorial Park District**

Unit Code: **095/010/12** County: **WASHINGTON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$537,165**

Equalized Assessed Valuation: **\$70,250,043**

Population: **5,000**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$55,631**

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:	\$314,698	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$63	\$59	\$18
Revenue Collected During FY 07:	\$229,273	\$215,308	\$125,712
Expenditures During FY 07:	\$205,253	\$222,524	\$116,448
Per Capita Revenue:	\$46	\$75	\$40
Per Capita Expenditures:	\$41	\$70	\$38
Revenues over (under) Expenditures:	\$24,020	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	165.02%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$338,718	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$68	\$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:	\$338,718	\$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: **Metamora Park District**

Unit Code: **102/015/12** County: **WOODFORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$385,200**

Equalized Assessed Valuation: **\$48,623,832**

Population: **3,093**

Employees:

 Full Time:

 Part Time: **32**

 Salaries Paid: **\$38,972**

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:	\$129,507	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$42	\$59	\$18
Revenue Collected During FY 07:	\$177,343	\$215,308	\$125,712
Expenditures During FY 07:	\$161,094	\$222,524	\$116,448
Per Capita Revenue:	\$57	\$75	\$40
Per Capita Expenditures:	\$52	\$70	\$38
Revenues over (under) Expenditures:	\$16,249	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	90.48%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$145,756	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$47	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$46,981	\$5,794	\$
Total Unreserved Funds:	\$98,030	\$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:	\$346,000	\$257,293	\$
Per Capita Debt:	\$112	\$52	\$
General Obligation Debt over EAV:	0.16%	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: **Midlothian Park District**

Unit Code: **016/450/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,268,320**

Equalized Assessed Valuation: **\$185,525,835**

Population: **14,000**

Employees:

 Full Time: **10**

 Part Time: **30**

 Salaries Paid: **\$426,791**

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:	\$986,551	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$70	-\$702	\$41
Revenue Collected During FY 07:	\$1,451,655	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,606,858	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$104	\$2,900	\$147
Per Capita Expenditures:	\$115	\$2,751	\$134
Revenues over (under) Expenditures:	-\$155,203	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	51.74%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$831,348	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$59	-\$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:	\$1,498,613	\$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:	\$327,636	\$9,416,108	\$5,901,815
Per Capita Debt:	\$23	\$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:	\$	\$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: **Milford Township Park District**

Unit Code: **038/020/12** County: **Iroquois**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$34,500**

Equalized Assessed Valuation: **\$14,430,014**

Population: **1,700**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$14,267**

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:	\$3,822	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$2	\$59	\$18
Revenue Collected During FY 07:	\$79,226	\$215,308	\$125,712
Expenditures During FY 07:	\$73,930	\$222,524	\$116,448
Per Capita Revenue:	\$47	\$75	\$40
Per Capita Expenditures:	\$43	\$70	\$38
Revenues over (under) Expenditures:	\$5,296	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	12.33%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$9,118	\$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:	\$9,118	\$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:	\$42,850	\$257,293	\$
Per Capita Debt:	\$25	\$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: **Milledgeville Park District**

Unit Code: **008/010/12** County: **CARROLL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$171,064**

Equalized Assessed Valuation: **\$27,006,663**

Population: **1,200**

Employees:

 Full Time: **2**

 Part Time: **11**

 Salaries Paid: **\$38,553**

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:	\$26,551	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$22	\$59	\$18
Revenue Collected During FY 07:	\$94,208	\$215,308	\$125,712
Expenditures During FY 07:	\$98,544	\$222,524	\$116,448
Per Capita Revenue:	\$79	\$75	\$40
Per Capita Expenditures:	\$82	\$70	\$38
Revenues over (under) Expenditures:	-\$4,336	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	22.54%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$22,215	\$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:	\$22,215	\$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: **Mokena Park District**

Unit Code: **099/060/12** County: **WILL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,975,006**

Equalized Assessed Valuation: **\$852,983,736**

Population: **18,279**

Employees:

 Full Time: **14**

 Part Time: **116**

 Salaries Paid: **\$805,044**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$2,361,274	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$129	-\$702	\$41
Revenue Collected During FY 07:	\$2,345,558	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$2,126,639	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$128	\$2,900	\$147
Per Capita Expenditures:	\$116	\$2,751	\$134
Revenues over (under) Expenditures:	\$218,919	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	120.15%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$2,555,193	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$140	-\$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:	\$1,313,966	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$2,353,141	\$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:	\$6,111,809	\$9,416,108	\$5,901,815
Per Capita Debt:	\$334	\$5,423	\$234
General Obligation Debt over EAV:	0.47%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,666,978	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$310	\$49	\$
Revenue Collected During FY 07:	\$777,683	\$720,842	\$
Expenditures During FY 07:	\$821,709	\$749,283	\$
Per Capita Revenue:	\$43	\$22	\$
Per Capita Expenditures:	\$45	\$23	\$
Operating Income (loss):	-\$44,026	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	734.05%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$6,031,730	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$330	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Momence Park District**

Unit Code: **046/030/12** County: **KANKAKEE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$186,200**

Equalized Assessed Valuation: **\$65,432,877**

Population: **7,113**

Employees:

 Full Time: **1**

 Part Time: **5**

 Salaries Paid: **\$49,340**

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:	\$11,847	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$2	\$59	\$18
Revenue Collected During FY 07:	\$133,886	\$215,308	\$125,712
Expenditures During FY 07:	\$143,834	\$222,524	\$116,448
Per Capita Revenue:	\$19	\$75	\$40
Per Capita Expenditures:	\$20	\$70	\$38
Revenues over (under) Expenditures:	-\$9,948	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	12.16%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$17,487	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$2	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$17,488	\$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: **Monmouth Park District**

Unit Code: **094/010/12** County: **WARREN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$846,370**

Equalized Assessed Valuation: **\$60,345,005**

Population: **10,799**

Employees:

 Full Time: **8**

 Part Time: **38**

 Salaries Paid: **\$299,661**

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:	\$105,030	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$10	\$59	\$18
Revenue Collected During FY 07:	\$295,549	\$215,308	\$125,712
Expenditures During FY 07:	\$283,250	\$222,524	\$116,448
Per Capita Revenue:	\$27	\$75	\$40
Per Capita Expenditures:	\$26	\$70	\$38
Revenues over (under) Expenditures:	\$12,299	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	41.20%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$116,704	\$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:	\$49,314	\$66,970	\$
Total Unrestricted Net Assets:	\$68,279	\$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:	\$156,131	\$257,293	\$
Per Capita Debt:	\$14	\$52	\$
General Obligation Debt over EAV:	0.13%	0.17%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$156,673	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$15	\$4	\$
Revenue Collected During FY 07:	\$442,643	\$22,472	\$
Expenditures During FY 07:	\$446,255	\$21,919	\$
Per Capita Revenue:	\$41	\$2	\$
Per Capita Expenditures:	\$41	\$2	\$
Operating Income (loss):	-\$3,612	\$553	\$
Ratio of Retained Earnings to Expenditures:	33.71%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$150,451	\$34,510	\$
Per Capita Ending Retained Earnings:	\$14	\$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: **Morton Park District**

Unit Code: **090/030/12** County: **TAZEWELL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,436,500**

Equalized Assessed Valuation: **\$426,787,338**

Population: **15,000**

Employees:

 Full Time: **6**

 Part Time: **65**

 Salaries Paid: **\$380,654**

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:	\$1,017,696	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$68	-\$702	\$41
Revenue Collected During FY 07:	\$1,359,321	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,402,869	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$91	\$2,900	\$147
Per Capita Expenditures:	\$94	\$2,751	\$134
Revenues over (under) Expenditures:	-\$43,548	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	69.44%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$974,148	\$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:	\$497,691	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$517,063	\$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:	\$770,209	\$9,416,108	\$5,901,815
Per Capita Debt:	\$51	\$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: **Morton Grove Park District**

Unit Code: **016/460/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,138,635**

Equalized Assessed Valuation: **\$789,041,251**

Population: **22,451**

Employees:

 Full Time: **23**

 Part Time: **140**

 Salaries Paid: **\$1,755,287**

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:	\$1,108,518	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$49	-\$702	\$41
Revenue Collected During FY 07:	\$3,608,395	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$3,403,732	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$161	\$2,900	\$147
Per Capita Expenditures:	\$152	\$2,751	\$134
Revenues over (under) Expenditures:	\$204,663	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	34.17%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,163,181	\$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:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$4,572,211	\$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:	\$700,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$31	\$5,423	\$234
General Obligation Debt over EAV:	0.09%	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: **Moweaqua Township Park District**

Unit Code: **086/010/12** County: **SHELBY**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$112,000**

Equalized Assessed Valuation: **\$19,028,603**

Population: **2,000**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

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:	\$61,161	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$31	\$59	\$18
Revenue Collected During FY 07:	\$47,264	\$215,308	\$125,712
Expenditures During FY 07:	\$44,544	\$222,524	\$116,448
Per Capita Revenue:	\$24	\$75	\$40
Per Capita Expenditures:	\$22	\$70	\$38
Revenues over (under) Expenditures:	\$2,720	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	143.41%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$63,881	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$32	\$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:	\$	\$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: **Mt. Prospect Park District**

Unit Code: **016/470/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,375,546**

Equalized Assessed Valuation: **\$1,737,813,552**

Population: **57,024**

Employees:

 Full Time: **63**

 Part Time: **293**

 Salaries Paid: **\$5,369,713**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$1,746,850	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$31	-\$702	\$41
Revenue Collected During FY 07:	\$11,091,619	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$11,453,625	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$195	\$2,900	\$147
Per Capita Expenditures:	\$201	\$2,751	\$134
Revenues over (under) Expenditures:	-\$362,006	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	12.09%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,384,844	\$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:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$12,233,910	\$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:	\$17,057,423	\$9,416,108	\$5,901,815
Per Capita Debt:	\$299	\$5,423	\$234
General Obligation Debt over EAV:	0.40%	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:	\$70,000	\$257,293	\$
Per Capita Debt:	\$29	\$52	\$
General Obligation Debt over EAV:	0.16%	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: **Mt. Sterling Park District**

Unit Code: **005/010/12** County: **BROWN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$79,169**

Equalized Assessed Valuation: **\$21,644,632**

Population: **2,300**

Employees:

 Full Time:

 Part Time: **19**

 Salaries Paid: **\$21,996**

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:	\$103,344	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$45	\$59	\$18
Revenue Collected During FY 07:	\$56,542	\$215,308	\$125,712
Expenditures During FY 07:	\$43,656	\$222,524	\$116,448
Per Capita Revenue:	\$25	\$75	\$40
Per Capita Expenditures:	\$19	\$70	\$38
Revenues over (under) Expenditures:	\$12,886	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	234.56%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$102,400	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$45	\$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:	\$19,171	\$66,970	\$
Total Unrestricted Net Assets:	\$2,020	\$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:	\$82,773	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$36	\$4	\$
Revenue Collected During FY 07:	\$17,255	\$22,472	\$
Expenditures During FY 07:	\$34,702	\$21,919	\$
Per Capita Revenue:	\$8	\$2	\$
Per Capita Expenditures:	\$15	\$2	\$
Operating Income (loss):	-\$17,447	\$553	\$
Ratio of Retained Earnings to Expenditures:	244.46%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$84,832	\$34,510	\$
Per Capita Ending Retained Earnings:	\$37	\$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: **Mundelein Park District**

Unit Code: **049/090/12** County: **LAKE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$13,817,278**

Equalized Assessed Valuation: **\$953,805,947**

Population: **33,063**

Employees:

 Full Time: **22**

 Part Time: **175**

 Salaries Paid: **\$3,255,457**

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:	\$277,815	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$8	-\$702	\$41
Revenue Collected During FY 07:	\$7,275,893	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$6,469,662	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$220	\$2,900	\$147
Per Capita Expenditures:	\$196	\$2,751	\$134
Revenues over (under) Expenditures:	\$806,231	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	12.50%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$808,653	\$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:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$6,636,509	\$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:	\$3,920,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$119	\$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: **Murphysboro Park District**

Unit Code: **039/030/12** County: **JACKSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$515,330**

Equalized Assessed Valuation: **\$62,449,836**

Population: **9,200**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$49,417**

Blended Component Units

Number Submitted = 1
Murphysboro Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$616,201	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$67	\$59	\$18
Revenue Collected During FY 07:	\$242,601	\$215,308	\$125,712
Expenditures During FY 07:	\$223,060	\$222,524	\$116,448
Per Capita Revenue:	\$26	\$75	\$40
Per Capita Expenditures:	\$24	\$70	\$38
Revenues over (under) Expenditures:	\$19,541	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	285.01%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$635,742	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$69	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$87,113	\$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:	\$134,570	\$257,293	\$
Per Capita Debt:	\$15	\$52	\$
General Obligation Debt over EAV:	0.22%	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:	\$25,416,527	\$9,416,108	\$5,901,815
Per Capita Debt:	\$179	\$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:	\$5,010,468	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$35	\$49	\$
Revenue Collected During FY 07:	\$4,641,962	\$720,842	\$
Expenditures During FY 07:	\$4,572,138	\$749,283	\$
Per Capita Revenue:	\$33	\$22	\$
Per Capita Expenditures:	\$32	\$23	\$
Operating Income (loss):	\$69,824	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	111.11%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$5,080,292	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$36	\$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:	\$7,514	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$7	\$59	\$18
Revenue Collected During FY 07:	\$23,929	\$215,308	\$125,712
Expenditures During FY 07:	\$19,093	\$222,524	\$116,448
Per Capita Revenue:	\$22	\$75	\$40
Per Capita Expenditures:	\$18	\$70	\$38
Revenues over (under) Expenditures:	\$4,836	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	64.68%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$12,350	\$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:	\$5,000	\$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

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: **New Lenox Community Park District**

Unit Code: **099/070/12** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,260,824**

Equalized Assessed Valuation: **\$1,058,839,889**

Population: **55,000**

Employees:

 Full Time: **24**

 Part Time: **155**

 Salaries Paid: **\$1,461,027**

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:	-\$19,806	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$	-\$702	\$41
Revenue Collected During FY 07:	\$4,858,938	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$4,916,527	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$88	\$2,900	\$147
Per Capita Expenditures:	\$89	\$2,751	\$134
Revenues over (under) Expenditures:	-\$57,589	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	0.43%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$20,955	\$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:	\$4,296	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	-\$3,778,918	\$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:	\$5,618,389	\$9,416,108	\$5,901,815
Per Capita Debt:	\$102	\$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:	-\$1,255,364	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	-\$23	\$49	\$
Revenue Collected During FY 07:	\$1,510,976	\$720,842	\$
Expenditures During FY 07:	\$1,550,116	\$749,283	\$
Per Capita Revenue:	\$27	\$22	\$
Per Capita Expenditures:	\$28	\$23	\$
Operating Income (loss):	-\$39,140	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	182.26%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$2,825,221	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$51	\$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:	\$17,671,124	\$9,416,108	\$5,901,815
Per Capita Debt:	\$777	\$5,423	\$234
General Obligation Debt over EAV:	1.55%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$6,967,285	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$306	\$49	\$
Revenue Collected During FY 07:	\$1,623,628	\$720,842	\$
Expenditures During FY 07:	\$1,550,944	\$749,283	\$
Per Capita Revenue:	\$71	\$22	\$
Per Capita Expenditures:	\$68	\$23	\$
Operating Income (loss):	\$72,684	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	455.85%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$7,069,969	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$311	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Nokomis Community Memorial Park District**

Unit Code: **068/020/12** County: **MONTGOME**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$120,470**

Equalized Assessed Valuation: **\$18,409,126**

Population: **2,700**

Employees:

 Full Time: **2**

 Part Time: **19**

 Salaries Paid: **\$30,363**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$47,571	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$18	\$59	\$18
Revenue Collected During FY 07:	\$85,441	\$215,308	\$125,712
Expenditures During FY 07:	\$80,031	\$222,524	\$116,448
Per Capita Revenue:	\$32	\$75	\$40
Per Capita Expenditures:	\$30	\$70	\$38
Revenues over (under) Expenditures:	\$5,410	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	66.20%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$52,981	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$20	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$52,980	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,048,843	\$9,416,108	\$5,901,815
Per Capita Debt:	\$132	\$5,423	\$234
General Obligation Debt over EAV:	0.04%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$113,885	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$7	\$49	\$
Revenue Collected During FY 07:	\$983,958	\$720,842	\$
Expenditures During FY 07:	\$887,640	\$749,283	\$
Per Capita Revenue:	\$63	\$22	\$
Per Capita Expenditures:	\$57	\$23	\$
Operating Income (loss):	\$96,318	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	15.57%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$138,203	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$9	\$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:

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:	\$215,007	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$11	-\$702	\$41
Revenue Collected During FY 07:	\$1,209,633	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,300,202	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$60	\$2,900	\$147
Per Capita Expenditures:	\$65	\$2,751	\$134
Revenues over (under) Expenditures:	-\$90,569	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	9.57%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$124,439	\$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:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$1,680,395	\$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:	\$1,305,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$65	\$5,423	\$234
General Obligation Debt over EAV:	0.44%	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:	\$17,741	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$3	\$59	\$18
Revenue Collected During FY 07:	\$31,986	\$215,308	\$125,712
Expenditures During FY 07:	\$37,727	\$222,524	\$116,448
Per Capita Revenue:	\$6	\$75	\$40
Per Capita Expenditures:	\$7	\$70	\$38
Revenues over (under) Expenditures:	-\$5,741	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	31.81%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$12,000	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$2	\$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:	\$10,000	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Northbrook Park District**

Unit Code: **016/500/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$37,709,110**

Equalized Assessed Valuation: **\$2,516,375,325**

Population: **34,688**

Employees:

 Full Time: **61**

 Part Time: **591**

 Salaries Paid: **\$6,134,542**

Blended Component Units

Number Submitted = 1
Northbrook Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$8,485,424	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$245	-\$702	\$41
Revenue Collected During FY 07:	\$14,743,250	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$18,656,644	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$425	\$2,900	\$147
Per Capita Expenditures:	\$538	\$2,751	\$134
Revenues over (under) Expenditures:	-\$3,913,394	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	24.51%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$4,572,030	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$132	-\$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:	\$9,646,457	\$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:	\$15,130,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$436	\$5,423	\$234
General Obligation Debt over EAV:	0.60%	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:	\$1,566,669	\$9,416,108	\$5,901,815
Per Capita Debt:	\$301	\$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: **Oak Brook Park District**

Unit Code: **022/170/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,363,161**

Equalized Assessed Valuation: **\$1,512,243,179**

Population: **8,702**

Employees:

 Full Time: **23**

 Part Time: **117**

 Salaries Paid: **\$2,098,990**

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:	\$1,132,426	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$130	-\$702	\$41
Revenue Collected During FY 07:	\$4,960,233	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$4,355,610	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$570	\$2,900	\$147
Per Capita Expenditures:	\$501	\$2,751	\$134
Revenues over (under) Expenditures:	\$604,623	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	36.44%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,587,049	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$182	-\$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:	\$462,617	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$4,041,299	\$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:	\$1,505,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$173	\$5,423	\$234
General Obligation Debt over EAV:	0.10%	0.67%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,139,218	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$131	\$49	\$
Revenue Collected During FY 07:	\$807,839	\$720,842	\$
Expenditures During FY 07:	\$881,875	\$749,283	\$
Per Capita Revenue:	\$93	\$22	\$
Per Capita Expenditures:	\$101	\$23	\$
Operating Income (loss):	-\$74,036	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	120.79%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$1,065,182	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$122	\$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: **Oak Forest Park District**

Unit Code: **016/520/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,886,081**

Equalized Assessed Valuation: **\$454,308,132**

Population: **28,000**

Employees:

 Full Time: **15**

 Part Time: **147**

 Salaries Paid: **\$1,177,432**

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:	\$10,965	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$	-\$702	\$41
Revenue Collected During FY 07:	\$2,145,403	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$2,408,892	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$77	\$2,900	\$147
Per Capita Expenditures:	\$86	\$2,751	\$134
Revenues over (under) Expenditures:	-\$263,489	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	-10.48%	44.17%	36.40%
Ending Fund Balance for FY 07:	-\$252,524	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	-\$9	-\$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:	\$702,098	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	-\$268,955	\$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:	\$1,367,826	\$9,416,108	\$5,901,815
Per Capita Debt:	\$49	\$5,423	\$234
General Obligation Debt over EAV:	0.23%	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: **Oak Lawn Park District**

Unit Code: **016/530/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,825,542**

Equalized Assessed Valuation: **\$1,187,517,758**

Population: **55,245**

Employees:

 Full Time: **52**

 Part Time: **420**

 Salaries Paid: **\$3,881,866**

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:	\$1,910,861	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$35	-\$702	\$41
Revenue Collected During FY 07:	\$5,491,987	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$5,452,472	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$99	\$2,900	\$147
Per Capita Expenditures:	\$99	\$2,751	\$134
Revenues over (under) Expenditures:	\$39,515	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	38.50%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$2,099,189	\$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:	\$704,710	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$6,696,494	\$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:	\$9,735,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$176	\$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:	\$15,611,062	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$283	\$49	\$
Revenue Collected During FY 07:	\$2,576,942	\$720,842	\$
Expenditures During FY 07:	\$2,731,954	\$749,283	\$
Per Capita Revenue:	\$47	\$22	\$
Per Capita Expenditures:	\$49	\$23	\$
Operating Income (loss):	-\$155,012	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	579.23%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$15,824,219	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$286	\$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: **Oak Park Park District**

Unit Code: **016/540/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,986,317**

Equalized Assessed Valuation: **\$1,461,989,313**

Population: **50,824**

Employees:

 Full Time: **47**

 Part Time: **662**

 Salaries Paid: **\$3,914,262**

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:	\$2,074,128	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$41	-\$702	\$41
Revenue Collected During FY 07:	\$10,336,759	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$8,026,680	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$203	\$2,900	\$147
Per Capita Expenditures:	\$158	\$2,751	\$134
Revenues over (under) Expenditures:	\$2,310,079	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	26.25%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$2,106,720	\$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:	\$2,273,371	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$1,484,840	\$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:	\$715,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$14	\$5,423	\$234
General Obligation Debt over EAV:	0.01%	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:	\$348,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$116	\$5,423	\$234
General Obligation Debt over EAV:	0.10%	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:	\$70,802	\$257,293	\$
Per Capita Debt:	\$64	\$52	\$
General Obligation Debt over EAV:	0.31%	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: **Odell Park District**

Unit Code: **053/010/12** County: **LIVINGSTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$60,400**

Equalized Assessed Valuation: **\$23,544,861**

Population: **2,005**

Employees:

 Full Time:

 Part Time: **20**

 Salaries Paid: **\$34,552**

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:	\$92,602	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$46	\$59	\$18
Revenue Collected During FY 07:	\$88,705	\$215,308	\$125,712
Expenditures During FY 07:	\$69,394	\$222,524	\$116,448
Per Capita Revenue:	\$44	\$75	\$40
Per Capita Expenditures:	\$35	\$70	\$38
Revenues over (under) Expenditures:	\$19,311	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	161.27%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$111,913	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$56	\$66	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$138,292	\$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: **Olympia Fields Park District**

Unit Code: **016/550/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,338,061**

Equalized Assessed Valuation: **\$196,000,000**

Population: **4,800**

Employees:

 Full Time: **3**

 Part Time: **14**

 Salaries Paid: **\$184,290**

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:	\$123,355	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$26	\$59	\$18
Revenue Collected During FY 07:	\$674,807	\$215,308	\$125,712
Expenditures During FY 07:	\$725,709	\$222,524	\$116,448
Per Capita Revenue:	\$141	\$75	\$40
Per Capita Expenditures:	\$151	\$70	\$38
Revenues over (under) Expenditures:	-\$50,902	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	9.98%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$72,453	\$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:	\$4,028,697	\$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:	\$767,906	\$257,293	\$
Per Capita Debt:	\$160	\$52	\$
General Obligation Debt over EAV:	0.32%	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: **Oregon Park District**

Unit Code: **071/020/12** County: **OGLE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,441,410**

Equalized Assessed Valuation: **\$565,131,780**

Population: **7,000**

Employees:

 Full Time: **16**

 Part Time: **57**

 Salaries Paid: **\$966,716**

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:	\$337,551	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$48	-\$702	\$41
Revenue Collected During FY 07:	\$1,672,491	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$2,076,001	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$239	\$2,900	\$147
Per Capita Expenditures:	\$297	\$2,751	\$134
Revenues over (under) Expenditures:	-\$403,510	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	53.95%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,119,926	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$160	-\$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:	\$243,333	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$932,787	\$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:	\$760,000	\$9,416,108	\$5,901,815
Per Capita Debt:	\$109	\$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:	\$	\$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: **Oswegoland Park District**

Unit Code: **047/010/12** County: **KENDALL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,328,584**

Equalized Assessed Valuation: **\$1,193,356,916**

Population: **26,252**

Employees:

 Full Time: **40**

 Part Time: **160**

 Salaries Paid: **\$3,728,301**

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:	\$468,012	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$18	-\$702	\$41
Revenue Collected During FY 07:	\$7,015,593	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$6,426,841	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$267	\$2,900	\$147
Per Capita Expenditures:	\$245	\$2,751	\$134
Revenues over (under) Expenditures:	\$588,752	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	16.75%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,076,764	\$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:	\$7,234,713	\$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:	\$7,327,185	\$9,416,108	\$5,901,815
Per Capita Debt:	\$279	\$5,423	\$234
General Obligation Debt over EAV:	0.55%	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:	\$203,719	\$720,842	\$
Expenditures During FY 07:	\$687,178	\$749,283	\$
Per Capita Revenue:	\$8	\$22	\$
Per Capita Expenditures:	\$26	\$23	\$
Operating Income (loss):	-\$483,459	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	693.67%	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$4,766,753	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$182	\$50	\$