



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Valley Park District**

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

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

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$19,000**

Population: **1,900**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$9,000**

#### 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:	<b>\$23,073</b>	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	<b>\$12</b>	\$59	\$18
Revenue Collected During FY 07:	<b>\$31,600</b>	\$215,308	\$125,712
Expenditures During FY 07:	<b>\$25,600</b>	\$222,524	\$116,448
Per Capita Revenue:	<b>\$17</b>	\$75	\$40
Per Capita Expenditures:	<b>\$13</b>	\$70	\$38
Revenues over (under) Expenditures:	<b>\$6,000</b>	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	<b>113.57%</b>	97.26%	58.47%
Ending Fund Balance for FY 07:	<b>\$29,073</b>	\$127,627	\$54,992
Per Capita Ending Fund Balance:	<b>\$15</b>	\$66	\$19

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Vandalia Park District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$345,683**

Equalized Assessed Valuation: **\$52,484,624**

Population: **6,200**

Employees:

    Full Time:

    Part Time: **29**

    Salaries Paid: **\$87,291**

#### 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:	<b>\$443,397</b>	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	<b>\$72</b>	\$59	\$18
Revenue Collected During FY 07:	<b>\$429,570</b>	\$215,308	\$125,712
Expenditures During FY 07:	<b>\$265,172</b>	\$222,524	\$116,448
Per Capita Revenue:	<b>\$69</b>	\$75	\$40
Per Capita Expenditures:	<b>\$43</b>	\$70	\$38
Revenues over (under) Expenditures:	<b>\$164,398</b>	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	<b>228.83%</b>	97.26%	58.47%
Ending Fund Balance for FY 07:	<b>\$606,795</b>	\$127,627	\$54,992
Per Capita Ending Fund Balance:	<b>\$98</b>	\$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:	<b>\$12,170</b>	\$66,970	\$
Total Unrestricted Net Assets:	<b>\$595,392</b>	\$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:	<b>\$30,000</b>	\$257,293	\$
Per Capita Debt:	<b>\$5</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.06%</b>	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:	<b>0.00%</b>	-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: **Vernon Hills Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,092,534**

Equalized Assessed Valuation: **\$1,165,750,485**

Population: **23,353**

Employees:

    Full Time: **16**

    Part Time: **250**

    Salaries Paid: **\$1,765,369**

#### 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:	<b>\$609,412</b>	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	<b>\$26</b>	-\$702	\$41
Revenue Collected During FY 07:	<b>\$4,738,564</b>	\$5,518,625	\$3,252,532
Expenditures During FY 07:	<b>\$4,430,951</b>	\$5,195,768	\$3,227,607
Per Capita Revenue:	<b>\$203</b>	\$2,900	\$147
Per Capita Expenditures:	<b>\$190</b>	\$2,751	\$134
Revenues over (under) Expenditures:	<b>\$307,613</b>	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	<b>18.44%</b>	44.17%	36.40%
Ending Fund Balance for FY 07:	<b>\$817,025</b>	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	<b>\$35</b>	-\$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:	<b>\$5,866,098</b>	\$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:	<b>\$7,226,620</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$309</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.07%</b>	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:	<b>0.00%</b>	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:

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:	<b>-\$1,148,232</b>	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	<b>-\$114,823</b>	-\$702	\$41
Revenue Collected During FY 07:	<b>\$4,039,502</b>	\$5,518,625	\$3,252,532
Expenditures During FY 07:	<b>\$3,817,675</b>	\$5,195,768	\$3,227,607
Per Capita Revenue:	<b>\$403,950</b>	\$2,900	\$147
Per Capita Expenditures:	<b>\$381,768</b>	\$2,751	\$134
Revenues over (under) Expenditures:	<b>\$221,827</b>	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	<b>-24.27%</b>	44.17%	36.40%
Ending Fund Balance for FY 07:	<b>-\$926,405</b>	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	<b>-\$92,641</b>	-\$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:	<b>\$1,251,718</b>	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	<b>\$1,411,453</b>	\$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:	<b>\$7,585,000</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$758,500</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.31%</b>	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:	<b>0.00%</b>	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: **Walnut Park District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$352,599**

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

Population: **2,400**

Employees:

    Full Time: **2**

    Part Time: **10**

    Salaries Paid: **\$83,135**

#### 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:	<b>\$42,766</b>	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	<b>\$18</b>	\$59	\$18
Revenue Collected During FY 07:	<b>\$121,413</b>	\$215,308	\$125,712
Expenditures During FY 07:	<b>\$112,597</b>	\$222,524	\$116,448
Per Capita Revenue:	<b>\$51</b>	\$75	\$40
Per Capita Expenditures:	<b>\$47</b>	\$70	\$38
Revenues over (under) Expenditures:	<b>\$8,816</b>	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	<b>45.81%</b>	97.26%	58.47%
Ending Fund Balance for FY 07:	<b>\$51,582</b>	\$127,627	\$54,992
Per Capita Ending Fund Balance:	<b>\$21</b>	\$66	\$19

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	<b>\$51,438</b>	\$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:	<b>\$175,000</b>	\$257,293	\$
Per Capita Debt:	<b>\$73</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.57%</b>	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:	<b>0.00%</b>	-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: **Wards Creek Park District**

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

Fiscal Year End: **10/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$48,909**

Equalized Assessed Valuation: **\$43,548,637**

Population: **1,120**

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:	<b>\$272,328</b>	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	<b>\$243</b>	\$59	\$18
Revenue Collected During FY 07:	<b>\$47,495</b>	\$215,308	\$125,712
Expenditures During FY 07:	<b>\$50,070</b>	\$222,524	\$116,448
Per Capita Revenue:	<b>\$42</b>	\$75	\$40
Per Capita Expenditures:	<b>\$45</b>	\$70	\$38
Revenues over (under) Expenditures:	<b>-\$2,575</b>	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	<b>538.75%</b>	97.26%	58.47%
Ending Fund Balance for FY 07:	<b>\$269,753</b>	\$127,627	\$54,992
Per Capita Ending Fund Balance:	<b>\$241</b>	\$66	\$19

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$269,753</b>	\$5,794	\$
Total Unreserved Funds:	<b>\$</b>	\$27,162	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$66,970	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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: **Warrenville Park District**

Unit Code: **022/195/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,549,388**

Equalized Assessed Valuation: **\$474,324,613**

Population: **13,500**

Employees:

    Full Time: **12**

    Part Time: **72**

    Salaries Paid: **\$610,900**

#### 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:	<b>\$306,367</b>	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	<b>\$23</b>	-\$702	\$41
Revenue Collected During FY 07:	<b>\$1,339,317</b>	\$5,518,625	\$3,252,532
Expenditures During FY 07:	<b>\$1,313,188</b>	\$5,195,768	\$3,227,607
Per Capita Revenue:	<b>\$99</b>	\$2,900	\$147
Per Capita Expenditures:	<b>\$97</b>	\$2,751	\$134
Revenues over (under) Expenditures:	<b>\$26,129</b>	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	<b>25.32%</b>	44.17%	36.40%
Ending Fund Balance for FY 07:	<b>\$332,496</b>	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	<b>\$25</b>	-\$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:	<b>\$1,363,607</b>	\$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:	<b>\$524,306</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$39</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.11%</b>	0.67%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$93,818</b>	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	<b>\$7</b>	\$49	\$
Revenue Collected During FY 07:	<b>\$</b>	\$720,842	\$
Expenditures During FY 07:	<b>\$</b>	\$749,283	\$
Per Capita Revenue:	<b>\$</b>	\$22	\$
Per Capita Expenditures:	<b>\$</b>	\$23	\$
Operating Income (loss):	<b>\$</b>	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	100.45%	0.00%
Ending Retained Earnings for FY 07:	<b>\$93,818</b>	\$1,788,029	\$
Per Capita Ending Retained Earnings:	<b>\$7</b>	\$50	\$





# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Washington Park District**

Unit Code: **090/060/12** County: **TAZEWELL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,348,019**

Equalized Assessed Valuation: **\$235,078,991**

Population: **1,500**

Employees:

    Full Time: **8**

    Part Time: **107**

    Salaries Paid: **\$449,805**

#### 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:	<b>\$1,272,589</b>	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	<b>\$848</b>	-\$702	\$41
Revenue Collected During FY 07:	<b>\$1,603,566</b>	\$5,518,625	\$3,252,532
Expenditures During FY 07:	<b>\$3,827,739</b>	\$5,195,768	\$3,227,607
Per Capita Revenue:	<b>\$1,069</b>	\$2,900	\$147
Per Capita Expenditures:	<b>\$2,552</b>	\$2,751	\$134
Revenues over (under) Expenditures:	<b>-\$2,224,173</b>	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	<b>22.30%</b>	44.17%	36.40%
Ending Fund Balance for FY 07:	<b>\$853,416</b>	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	<b>\$569</b>	-\$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:	<b>\$1,459,047</b>	\$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:	<b>\$3,795,000</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$2,530</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>1.61%</b>	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:	<b>0.00%</b>	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: **Waterloo Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$357,735**

Equalized Assessed Valuation: **\$185,403,925**

Population: **8,900**

Employees:

    Full Time: **1**

    Part Time: **27**

    Salaries Paid: **\$55,670**

#### 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:	<b>\$241,381</b>	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	<b>\$27</b>	\$59	\$18
Revenue Collected During FY 07:	<b>\$268,194</b>	\$215,308	\$125,712
Expenditures During FY 07:	<b>\$297,852</b>	\$222,524	\$116,448
Per Capita Revenue:	<b>\$30</b>	\$75	\$40
Per Capita Expenditures:	<b>\$33</b>	\$70	\$38
Revenues over (under) Expenditures:	<b>-\$29,658</b>	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	<b>139.91%</b>	97.26%	58.47%
Ending Fund Balance for FY 07:	<b>\$416,723</b>	\$127,627	\$54,992
Per Capita Ending Fund Balance:	<b>\$47</b>	\$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:	<b>\$534</b>	\$66,970	\$
Total Unrestricted Net Assets:	<b>\$168,723</b>	\$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:	<b>\$248,000</b>	\$257,293	\$
Per Capita Debt:	<b>\$28</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.13%</b>	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:	<b>0.00%</b>	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$164,174	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$27	\$59	\$18
Revenue Collected During FY 07:	\$137,713	\$215,308	\$125,712
Expenditures During FY 07:	\$118,828	\$222,524	\$116,448
Per Capita Revenue:	\$23	\$75	\$40
Per Capita Expenditures:	\$20	\$70	\$38
Revenues over (under) Expenditures:	\$18,885	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	154.05%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$183,059	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$31	\$66	\$19

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,700	\$66,970	\$
Total Unrestricted Net Assets:	\$179,359	\$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: **Wauconda Park District**

Unit Code: **049/100/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,805,000**

Equalized Assessed Valuation: **\$404,342,895**

Population: **11,823**

Employees:

    Full Time: **11**

    Part Time: **55**

    Salaries Paid: **\$872,034**

#### 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:	<b>\$1,527,263</b>	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	<b>\$129</b>	-\$702	\$41
Revenue Collected During FY 07:	<b>\$2,123,030</b>	\$5,518,625	\$3,252,532
Expenditures During FY 07:	<b>\$1,841,957</b>	\$5,195,768	\$3,227,607
Per Capita Revenue:	<b>\$180</b>	\$2,900	\$147
Per Capita Expenditures:	<b>\$156</b>	\$2,751	\$134
Revenues over (under) Expenditures:	<b>\$281,073</b>	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	<b>98.17%</b>	44.17%	36.40%
Ending Fund Balance for FY 07:	<b>\$1,808,336</b>	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	<b>\$153</b>	-\$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:	<b>\$3,127,237</b>	\$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:	<b>\$493,339</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$42</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.12%</b>	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:	<b>0.00%</b>	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:	<b>\$24,285,885</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$276</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>1.64%</b>	0.67%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$829,121</b>	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	<b>\$9</b>	\$49	\$
Revenue Collected During FY 07:	<b>\$2,501,146</b>	\$720,842	\$
Expenditures During FY 07:	<b>\$2,925,343</b>	\$749,283	\$
Per Capita Revenue:	<b>\$28</b>	\$22	\$
Per Capita Expenditures:	<b>\$33</b>	\$23	\$
Operating Income (loss):	<b>-\$424,197</b>	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	<b>13.74%</b>	100.45%	0.00%
Ending Retained Earnings for FY 07:	<b>\$401,848</b>	\$1,788,029	\$
Per Capita Ending Retained Earnings:	<b>\$5</b>	\$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: **West Chicago Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,461,182**

Equalized Assessed Valuation: **\$943,180,518**

Population: **31,500**

Employees:

    Full Time: **18**

    Part Time: **130**

    Salaries Paid: **\$1,406,480**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$954,981</b>	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	<b>\$30</b>	-\$702	\$41
Revenue Collected During FY 07:	<b>\$3,252,532</b>	\$5,518,625	\$3,252,532
Expenditures During FY 07:	<b>\$3,083,268</b>	\$5,195,768	\$3,227,607
Per Capita Revenue:	<b>\$103</b>	\$2,900	\$147
Per Capita Expenditures:	<b>\$98</b>	\$2,751	\$134
Revenues over (under) Expenditures:	<b>\$169,264</b>	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	<b>36.46%</b>	44.17%	36.40%
Ending Fund Balance for FY 07:	<b>\$1,124,245</b>	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	<b>\$36</b>	-\$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:	<b>\$1,179,427</b>	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	<b>\$452,844</b>	\$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:	<b>\$5,474,784</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$174</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.07%</b>	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:	<b>0.00%</b>	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:

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:	<b>\$695,343</b>	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	<b>\$40</b>	-\$702	\$41
Revenue Collected During FY 07:	<b>\$2,075,492</b>	\$5,518,625	\$3,252,532
Expenditures During FY 07:	<b>\$2,043,222</b>	\$5,195,768	\$3,227,607
Per Capita Revenue:	<b>\$119</b>	\$2,900	\$147
Per Capita Expenditures:	<b>\$117</b>	\$2,751	\$134
Revenues over (under) Expenditures:	<b>\$32,270</b>	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	<b>35.61%</b>	44.17%	36.40%
Ending Fund Balance for FY 07:	<b>\$727,613</b>	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	<b>\$42</b>	-\$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:	<b>\$245,717</b>	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	<b>\$1,540,622</b>	\$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:	<b>\$1,679,215</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$97</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.08%</b>	0.67%	0.43%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$344,776</b>	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	<b>\$20</b>	\$49	\$
Revenue Collected During FY 07:	<b>\$185,088</b>	\$720,842	\$
Expenditures During FY 07:	<b>\$231,374</b>	\$749,283	\$
Per Capita Revenue:	<b>\$11</b>	\$22	\$
Per Capita Expenditures:	<b>\$13</b>	\$23	\$
Operating Income (loss):	<b>-\$46,286</b>	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	<b>129.01%</b>	100.45%	0.00%
Ending Retained Earnings for FY 07:	<b>\$298,490</b>	\$1,788,029	\$
Per Capita Ending Retained Earnings:	<b>\$17</b>	\$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:	<b>\$652,302</b>	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	<b>\$52</b>	\$59	\$18
Revenue Collected During FY 07:	<b>\$666,562</b>	\$215,308	\$125,712
Expenditures During FY 07:	<b>\$758,785</b>	\$222,524	\$116,448
Per Capita Revenue:	<b>\$53</b>	\$75	\$40
Per Capita Expenditures:	<b>\$61</b>	\$70	\$38
Revenues over (under) Expenditures:	<b>-\$92,223</b>	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	<b>74.11%</b>	97.26%	58.47%
Ending Fund Balance for FY 07:	<b>\$562,304</b>	\$127,627	\$54,992
Per Capita Ending Fund Balance:	<b>\$45</b>	\$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:	<b>\$1,080,898</b>	\$66,970	\$
Total Unrestricted Net Assets:	<b>\$510,975</b>	\$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:	<b>\$1,477,824</b>	\$257,293	\$
Per Capita Debt:	<b>\$118</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.20%</b>	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:	<b>0.00%</b>	-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:	<b>\$8,578,887</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$342</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>1.01%</b>	0.67%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$1,899,915</b>	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	<b>\$76</b>	\$49	\$
Revenue Collected During FY 07:	<b>\$722,016</b>	\$720,842	\$
Expenditures During FY 07:	<b>\$805,651</b>	\$749,283	\$
Per Capita Revenue:	<b>\$29</b>	\$22	\$
Per Capita Expenditures:	<b>\$32</b>	\$23	\$
Operating Income (loss):	<b>-\$83,635</b>	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	<b>273.17%</b>	100.45%	0.00%
Ending Retained Earnings for FY 07:	<b>\$2,200,818</b>	\$1,788,029	\$
Per Capita Ending Retained Earnings:	<b>\$88</b>	\$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: **Wheaton Park District**

Unit Code: **022/230/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$52,101,859**

Equalized Assessed Valuation: **\$2,175,596,493**

Population: **55,970**

Employees:

    Full Time: **92**

    Part Time: **299**

    Salaries Paid: **\$8,079,327**

#### 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:	<b>\$828,836</b>	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	<b>\$15</b>	-\$702	\$41
Revenue Collected During FY 07:	<b>\$14,277,691</b>	\$5,518,625	\$3,252,532
Expenditures During FY 07:	<b>\$13,969,952</b>	\$5,195,768	\$3,227,607
Per Capita Revenue:	<b>\$255</b>	\$2,900	\$147
Per Capita Expenditures:	<b>\$250</b>	\$2,751	\$134
Revenues over (under) Expenditures:	<b>\$307,739</b>	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	<b>6.49%</b>	44.17%	36.40%
Ending Fund Balance for FY 07:	<b>\$907,181</b>	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	<b>\$16</b>	-\$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:	<b>\$6,361,788</b>	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	<b>-\$186,528</b>	\$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:	<b>\$43,012,466</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$768</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>1.98%</b>	0.67%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$20,421,018</b>	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	<b>\$365</b>	\$49	\$
Revenue Collected During FY 07:	<b>\$5,200,242</b>	\$720,842	\$
Expenditures During FY 07:	<b>\$5,778,398</b>	\$749,283	\$
Per Capita Revenue:	<b>\$93</b>	\$22	\$
Per Capita Expenditures:	<b>\$103</b>	\$23	\$
Operating Income (loss):	<b>-\$578,156</b>	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	<b>151.49%</b>	100.45%	0.00%
Ending Retained Earnings for FY 07:	<b>\$8,753,769</b>	\$1,788,029	\$
Per Capita Ending Retained Earnings:	<b>\$156</b>	\$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:	\$2,768,192	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$69	-\$702	\$41
Revenue Collected During FY 07:	\$7,528,774	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$6,564,427	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$187	\$2,900	\$147
Per Capita Expenditures:	\$163	\$2,751	\$134
Revenues over (under) Expenditures:	\$964,347	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	43.83%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$2,877,185	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$71	-\$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:	\$2,268,181	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$56,618	\$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:	<b>\$9,534,610</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$236</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.69%</b>	0.67%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$11,053,389</b>	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	<b>\$274</b>	\$49	\$
Revenue Collected During FY 07:	<b>\$4,385,742</b>	\$720,842	\$
Expenditures During FY 07:	<b>\$4,529,230</b>	\$749,283	\$
Per Capita Revenue:	<b>\$109</b>	\$22	\$
Per Capita Expenditures:	<b>\$112</b>	\$23	\$
Operating Income (loss):	<b>-\$143,488</b>	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	<b>244.21%</b>	100.45%	0.00%
Ending Retained Earnings for FY 07:	<b>\$11,060,935</b>	\$1,788,029	\$
Per Capita Ending Retained Earnings:	<b>\$274</b>	\$50	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Wildwood Park District**

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

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

Accounting Method: **Cash With Assets**

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

Equalized Assessed Valuation: **\$103,242,440**

Population: **7,000**

Employees:

    Full Time: **2**

    Part Time: **46**

    Salaries Paid: **\$207,759**

#### 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:	<b>\$74,661</b>	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	<b>\$11</b>	\$59	\$18
Revenue Collected During FY 07:	<b>\$506,785</b>	\$215,308	\$125,712
Expenditures During FY 07:	<b>\$501,255</b>	\$222,524	\$116,448
Per Capita Revenue:	<b>\$72</b>	\$75	\$40
Per Capita Expenditures:	<b>\$72</b>	\$70	\$38
Revenues over (under) Expenditures:	<b>\$5,530</b>	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	<b>16.34%</b>	97.26%	58.47%
Ending Fund Balance for FY 07:	<b>\$81,891</b>	\$127,627	\$54,992
Per Capita Ending Fund Balance:	<b>\$12</b>	\$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:	<b>\$84,628</b>	\$66,970	\$
Total Unrestricted Net Assets:	<b>-\$2,737</b>	\$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:	<b>\$200,333</b>	\$257,293	\$
Per Capita Debt:	<b>\$29</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	-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: **Wilmette Park District**

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

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

Accounting Method: **Modified Accrual**

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

Equalized Assessed Valuation: **\$1,618,606,101**

Population: **27,600**

Employees:

    Full Time: **79**

    Part Time: **1,054**

    Salaries Paid: **\$8,290,900**

#### 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:	<b>\$3,955,937</b>	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	<b>\$143</b>	-\$702	\$41
Revenue Collected During FY 07:	<b>\$17,314,979</b>	\$5,518,625	\$3,252,532
Expenditures During FY 07:	<b>\$15,362,174</b>	\$5,195,768	\$3,227,607
Per Capita Revenue:	<b>\$627</b>	\$2,900	\$147
Per Capita Expenditures:	<b>\$557</b>	\$2,751	\$134
Revenues over (under) Expenditures:	<b>\$1,952,805</b>	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	<b>32.42%</b>	44.17%	36.40%
Ending Fund Balance for FY 07:	<b>\$4,980,642</b>	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	<b>\$180</b>	-\$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:	<b>\$1,948,432</b>	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	<b>\$5,817,268</b>	\$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:	<b>\$34,800,000</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$1,261</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>2.08%</b>	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:	<b>0.00%</b>	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:	<b>\$26,000</b>	\$257,293	\$
Per Capita Debt:	<b>\$5</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.03%</b>	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:	<b>0.00%</b>	-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: **Winfield Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,787,045**

Equalized Assessed Valuation: **\$295,774,514**

Population: **9,000**

Employees:

    Full Time: **6**

    Part Time: **12**

    Salaries Paid: **\$570,658**

#### 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:	<b>-\$40,750</b>	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	<b>-\$5</b>	-\$702	\$41
Revenue Collected During FY 07:	<b>\$1,631,736</b>	\$5,518,625	\$3,252,532
Expenditures During FY 07:	<b>\$1,532,695</b>	\$5,195,768	\$3,227,607
Per Capita Revenue:	<b>\$181</b>	\$2,900	\$147
Per Capita Expenditures:	<b>\$170</b>	\$2,751	\$134
Revenues over (under) Expenditures:	<b>\$99,041</b>	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	<b>3.15%</b>	44.17%	36.40%
Ending Fund Balance for FY 07:	<b>\$48,291</b>	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	<b>\$5</b>	-\$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:	<b>\$1,495,090</b>	\$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:	<b>\$4,535,000</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$504</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>1.53%</b>	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:	<b>0.00%</b>	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: **Winnebago Park District**

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

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

Accounting Method: **Modified Accrual**

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

Equalized Assessed Valuation: **\$92,487,142**

Population: **4,000**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$33,148**

#### 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:	<b>\$411,903</b>	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	<b>\$103</b>	\$59	\$18
Revenue Collected During FY 07:	<b>\$503,397</b>	\$215,308	\$125,712
Expenditures During FY 07:	<b>\$597,659</b>	\$222,524	\$116,448
Per Capita Revenue:	<b>\$126</b>	\$75	\$40
Per Capita Expenditures:	<b>\$149</b>	\$70	\$38
Revenues over (under) Expenditures:	<b>-\$94,262</b>	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	<b>53.15%</b>	97.26%	58.47%
Ending Fund Balance for FY 07:	<b>\$317,641</b>	\$127,627	\$54,992
Per Capita Ending Fund Balance:	<b>\$79</b>	\$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:	<b>\$417,641</b>	\$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:	<b>\$100,000</b>	\$257,293	\$
Per Capita Debt:	<b>\$25</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	-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: **Winnetka Park District**

Unit Code: **016/840/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,667,509**

Equalized Assessed Valuation: **\$1,287,833,985**

Population: **14,500**

Employees:

    Full Time: **38**

    Part Time: **300**

    Salaries Paid: **\$3,763,724**

#### 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:	<b>\$4,632,434</b>	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	<b>\$319</b>	-\$702	\$41
Revenue Collected During FY 07:	<b>\$5,573,667</b>	\$5,518,625	\$3,252,532
Expenditures During FY 07:	<b>\$4,529,980</b>	\$5,195,768	\$3,227,607
Per Capita Revenue:	<b>\$384</b>	\$2,900	\$147
Per Capita Expenditures:	<b>\$312</b>	\$2,751	\$134
Revenues over (under) Expenditures:	<b>\$1,043,687</b>	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	<b>119.37%</b>	44.17%	36.40%
Ending Fund Balance for FY 07:	<b>\$5,407,478</b>	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	<b>\$373</b>	-\$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:	<b>\$9,390,762</b>	\$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:	<b>\$4,782,474</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$330</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.23%</b>	0.67%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$5,861,732</b>	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	<b>\$404</b>	\$49	\$
Revenue Collected During FY 07:	<b>\$4,385,804</b>	\$720,842	\$
Expenditures During FY 07:	<b>\$3,996,942</b>	\$749,283	\$
Per Capita Revenue:	<b>\$302</b>	\$22	\$
Per Capita Expenditures:	<b>\$276</b>	\$23	\$
Operating Income (loss):	<b>\$388,862</b>	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	<b>163.11%</b>	100.45%	0.00%
Ending Retained Earnings for FY 07:	<b>\$6,519,237</b>	\$1,788,029	\$
Per Capita Ending Retained Earnings:	<b>\$450</b>	\$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:	<b>\$10,688</b>	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	<b>\$11</b>	\$59	\$18
Revenue Collected During FY 07:	<b>\$19,568</b>	\$215,308	\$125,712
Expenditures During FY 07:	<b>\$12,107</b>	\$222,524	\$116,448
Per Capita Revenue:	<b>\$21</b>	\$75	\$40
Per Capita Expenditures:	<b>\$13</b>	\$70	\$38
Revenues over (under) Expenditures:	<b>\$7,461</b>	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	<b>149.91%</b>	97.26%	58.47%
Ending Fund Balance for FY 07:	<b>\$18,149</b>	\$127,627	\$54,992
Per Capita Ending Fund Balance:	<b>\$19</b>	\$66	\$19

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Wood Dale Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,407,881**

Equalized Assessed Valuation: **\$674,985,153**

Population: **14,000**

Employees:

    Full Time: **21**

    Part Time: **107**

    Salaries Paid: **\$1,756,949**

#### 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:	<b>\$858,424</b>	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	<b>\$61</b>	-\$702	\$41
Revenue Collected During FY 07:	<b>\$2,336,037</b>	\$5,518,625	\$3,252,532
Expenditures During FY 07:	<b>\$2,049,799</b>	\$5,195,768	\$3,227,607
Per Capita Revenue:	<b>\$167</b>	\$2,900	\$147
Per Capita Expenditures:	<b>\$146</b>	\$2,751	\$134
Revenues over (under) Expenditures:	<b>\$286,238</b>	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	<b>53.77%</b>	44.17%	36.40%
Ending Fund Balance for FY 07:	<b>\$1,102,133</b>	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	<b>\$79</b>	-\$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:	<b>\$350,272</b>	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	<b>\$1,102,133</b>	\$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:	<b>\$5,585,944</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$399</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.54%</b>	0.67%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$5,106,019</b>	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	<b>\$365</b>	\$49	\$
Revenue Collected During FY 07:	<b>\$1,414,725</b>	\$720,842	\$
Expenditures During FY 07:	<b>\$1,666,000</b>	\$749,283	\$
Per Capita Revenue:	<b>\$101</b>	\$22	\$
Per Capita Expenditures:	<b>\$119</b>	\$23	\$
Operating Income (loss):	<b>-\$251,275</b>	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	<b>304.52%</b>	100.45%	0.00%
Ending Retained Earnings for FY 07:	<b>\$5,073,349</b>	\$1,788,029	\$
Per Capita Ending Retained Earnings:	<b>\$362</b>	\$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:	<b>\$8,313,153</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$234</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.75%</b>	0.67%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$1,982,785</b>	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	<b>\$56</b>	\$49	\$
Revenue Collected During FY 07:	<b>\$755,082</b>	\$720,842	\$
Expenditures During FY 07:	<b>\$1,389,660</b>	\$749,283	\$
Per Capita Revenue:	<b>\$21</b>	\$22	\$
Per Capita Expenditures:	<b>\$39</b>	\$23	\$
Operating Income (loss):	<b>-\$634,578</b>	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	<b>97.02%</b>	100.45%	0.00%
Ending Retained Earnings for FY 07:	<b>\$1,348,207</b>	\$1,788,029	\$
Per Capita Ending Retained Earnings:	<b>\$38</b>	\$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: **Worth Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,670,000**

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

Population: **10,561**

Employees:

    Full Time: **6**

    Part Time: **33**

    Salaries Paid: **\$412,921**

#### 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:	<b>\$369,124</b>	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	<b>\$35</b>	-\$702	\$41
Revenue Collected During FY 07:	<b>\$878,497</b>	\$5,518,625	\$3,252,532
Expenditures During FY 07:	<b>\$948,313</b>	\$5,195,768	\$3,227,607
Per Capita Revenue:	<b>\$83</b>	\$2,900	\$147
Per Capita Expenditures:	<b>\$90</b>	\$2,751	\$134
Revenues over (under) Expenditures:	<b>-\$69,816</b>	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	<b>35.92%</b>	44.17%	36.40%
Ending Fund Balance for FY 07:	<b>\$340,668</b>	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	<b>\$32</b>	-\$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:	<b>\$739,203</b>	\$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:	<b>\$230,787</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$22</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.11%</b>	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:	<b>0.00%</b>	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: **York Center Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,002,442**

Equalized Assessed Valuation: **\$225,262,007**

Population: **4,000**

Employees:

    Full Time: **6**

    Part Time: **13**

    Salaries Paid: **\$453,003**

#### 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:	<b>\$304,243</b>	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	<b>\$76</b>	-\$702	\$41
Revenue Collected During FY 07:	<b>\$916,513</b>	\$5,518,625	\$3,252,532
Expenditures During FY 07:	<b>\$917,387</b>	\$5,195,768	\$3,227,607
Per Capita Revenue:	<b>\$229</b>	\$2,900	\$147
Per Capita Expenditures:	<b>\$229</b>	\$2,751	\$134
Revenues over (under) Expenditures:	<b>-\$874</b>	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	<b>33.07%</b>	44.17%	36.40%
Ending Fund Balance for FY 07:	<b>\$303,369</b>	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	<b>\$76</b>	-\$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:	<b>\$519,742</b>	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	<b>\$303,368</b>	\$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:	<b>\$1,100,000</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$275</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.49%</b>	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:	<b>0.00%</b>	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: **Zion Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,729,612**

Equalized Assessed Valuation: **\$364,331,640**

Population: **22,866**

Employees:

    Full Time: **24**

    Part Time: **84**

    Salaries Paid: **\$2,417,532**

#### 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:	<b>\$2,627,362</b>	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	<b>\$115</b>	-\$702	\$41
Revenue Collected During FY 07:	<b>\$4,161,618</b>	\$5,518,625	\$3,252,532
Expenditures During FY 07:	<b>\$4,165,096</b>	\$5,195,768	\$3,227,607
Per Capita Revenue:	<b>\$182</b>	\$2,900	\$147
Per Capita Expenditures:	<b>\$182</b>	\$2,751	\$134
Revenues over (under) Expenditures:	<b>-\$3,478</b>	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	<b>63.84%</b>	44.17%	36.40%
Ending Fund Balance for FY 07:	<b>\$2,659,203</b>	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	<b>\$116</b>	-\$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:	<b>\$1,525,203</b>	\$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:	<b>\$6,200,417</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$271</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.13%</b>	0.67%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$1,787,044</b>	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	<b>\$78</b>	\$49	\$
Revenue Collected During FY 07:	<b>\$1,401,541</b>	\$720,842	\$
Expenditures During FY 07:	<b>\$1,673,728</b>	\$749,283	\$
Per Capita Revenue:	<b>\$61</b>	\$22	\$
Per Capita Expenditures:	<b>\$73</b>	\$23	\$
Operating Income (loss):	<b>-\$272,187</b>	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	<b>92.31%</b>	100.45%	0.00%
Ending Retained Earnings for FY 07:	<b>\$1,545,094</b>	\$1,788,029	\$
Per Capita Ending Retained Earnings:	<b>\$68</b>	\$50	\$